

ANNUAL ACCOUNTS FOR 2006

Gran Vía, 33
48009 – Bilbao (España)

ACCOUNTS FOR THE YEAR 2006

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REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT FOR 2006

INTRODUCTION

A. Legal framework – Financial regulation

This report on budgetary and financial management has been prepared in accordance with Article 76 of the Financial Regulation of the Agency adopted by written procedure on September 2003. The Implementing Rules were adopted on December 2005

B. Management information systems

The budget accounts are maintained by the SI2 system (version 3.0.0).

The general accounts are maintained by the BOB system, which has a direct interface with SI2.

The various budgetary and financial reports are produced using the Business Object system.

C. Nomenclature of appropriations

The nomenclature of appropriations is as follows:

- C1: Current appropriations
- C2: Appropriations non-automatically carried over
- C8: Appropriations automatically carried over
- R0: Earmarked revenue

BUDGET OUTTURN

A. Revenue

Revenue entered in the 2006 budget is shown in the table below.

	2006 – Revenue entered in the budget	2006 – Actual revenue
100-European Commission subsidy	13,200,000	11,900,000.00
101-Phare programme III (earmarked)	329,438	60,000.00
102-Phare programme IV (earmarked)	301,920	236,540.00
Other subsidies:		
200-Basque Regional Government	60,101	61,200.00
201-County of Bizkaia	60,101	0.00
202-Spanish Government	60,101	60,100.00
203-Other grants (earmarked)	30,000	15,000.00
540-Miscellaneous revenue	p.m.	58,785.84(1)
601-Revenue from co-financing agreements	66,500	66,500.00
602-Revenue from sale of publications	p.m.	969.70
Total	14,108,161	12,459,095.54

(1) Including 4 recovery orders from 2005 cashed in 2006, for a total of 3,727.69 €

Miscellaneous revenue breaks down as follows:

Mission reimbursements by organiser	28,955.20
Parcial recovery of paid grants (Focal Points 2005)	12,965.00
Reimbursement 2004 and 2005 contribution to CSS	12,427.37
Regularisation PMO	4,073.81
Others	364,46
Bank interest (2)	0.00
Total	58,785.84

(2) According to the note BUDG – D- 1/JS D(2004)59880 of the Commission, the amount earned in 2006 (114,942.23 €) has not been considered as a budgetary income, but as a liability, given the fact that is an amount owed to the Commission.

B. General Expenditure

Analysis of the implementation of the current appropriations budget in the financial year in question shows an overall improvement in the consumption of appropriations under both commitments and payments.

Title	2005					2006					2006/2005	
	Final budget	Paym+Carry Over	% 2/1	Payments	% 3/1	Final budget	Paym+Carry Over	% 2/1	Payments	% 3/1	Comm.	Paym.
	1	2		3		1	2		3			
1	4,578,896	3,510,346	76.7%	3,435,374	75.0%	4,556,173	3,956,189	86.8%	3,831,060	84.1%	113.3%	112.1%
2	1,501,407	1,382,211	92.1%	1,051,580	70.0%	1,524,130	1,463,220	96.0%	1,082,592	71.0%	104.3%	101.4%
3	7,300,000	6,802,409	93.2%	4,589,193	62.9%	7,366,500	7,022,137	95.3%	5,059,529	68.7%	102.3%	109.3%
	13,380,303	11,694,966	87.4%	9,076,147	67.8%	13,446,803	12,441,547	92.5%	9,973,181	74.2%	105.9%	109.3%

REPORT ON MANAGEMENT BY UNIT

DIRECTORATE

The Directorate has discharged its responsibilities in 2006 in accordance with the provisions of the Agency Regulation and the mandate given by the Governing Board. In discharging these activities, a number of sectorial and inter-institutional meetings have been held in order prepare, develop, implement and follow up on activities carried out by the Agency.

The Directorate has also discharged its leading managerial role as executive head and authorizing officer of the Agency, supervising work programme implementation of the Agency and its each unit.

TITLE 1+2: STAFF + BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE

Resources and Services Center

This unit delivers administrative support to the Agency and manages the operations of title 1 and 2.

Services provides cover the range of Human Resources, Budget and Finance, Accounting, Documentation, Information and Communication Technologies and General services.

Budget Title	Concept	Activities (projects) developed	Outputs (achievements)	Comments on budget implementation	Comments on carry overs
1	Staff	This title provides for salaries and associated costs to Agency employees (temporary, contractual, local, auxiliary agents and other employees). These expenses also include allowances, training, medical service and costs linked to recruitment processes as well as other staff expenses. In addition in 2006 the recruitment process for Agency Director was completed.	Administration of Agency employees.	<p>Actual expenses reached €3,956,189 composed with budgeted credits of €4,556,173 leaving an unspent amount of €599,984 or 13.2% of the budgeted credits. It is noted that difference in actual implementation versus budgeted amount reflects the vacancy rate at the Agency. In this regard, Agency staff as of December 31, 2006 was 33 Temporary Agents (17 AD, 16 AST), 14 Contract Agents, 2 Local Staff, 6 Auxiliary Agents and 4 SNEs.</p> <p>It is noted that in spite of high recruitment activity by the Agency in 2006 (10 Temporary Agents joined in 2006) due to high staff turnover, the number of Temporary Agents has not increased with respect to 2005, hence resulting in the mentioned under-expenditure. It is expected new staff policies proposed in the Staff Policy Plan will tackle significantly these issues.</p>	In accordance with financial regulations, salaries are not subject of carry overs. This title had carry overs in the amount of €125,128, all of them automatic, linked to the implementation of Title 1 contracts.

Budget Chapter	Concept	Activities (projects) developed	Outputs (achievements)	Comments on budget implementation	Comments on carry overs
20	Rental of Buildings and associated cost	This chapter includes the provision of rental services and associated cost of building occupancy. The main expenditure corresponds to payment of rental contracts (€560,049), which include the rental of the Agency's main premises in Gran Via 33 (1736m2, €384,923), adjacent facilities in the 7th floor of Gran Via 35 (467m2, € 124,452), rental of office space in Brussels (€ 20,004) and rental of archive in remote location. Other services covered by this chapter include the provision of outsourced security services, cleaning, maintenance, utilities, community and other charges. In addition, upgrades to current facilities have been carried out. Concerning rental expenses, the Agency has renewed its rental agreement for Gran Via 33 and Gran Via 35 until end of 2010. Contract agreements for cleaning, security and maintenance are being reviewed.	Provision of office facilities	Total expenditures for the chapter reached €775,319 with available credits of € 799,040. Expenditures include carry overs to 2007 in the amount of € 30,104 all of them automatic, as they correspond to on-going services.	All automatic
21	IT expenses	This chapter includes hardware, software and services required for ICT activities. In particular, it includes provision of IT consumables, consultancy services (Extranet, CSS, other developments), IT support services and related maintenance and licenses cost. In addition this chapter covers expenses for the data center and general IT equipment.	Provision of ICT services, Renewal of I.T. equipment and award contract for the provision of outsourced selected I.T. services.	Total expenditures for the chapter amounts to €420,071 with available credits of € 429,779. Carry overs were in the amount of €274,787	All automatic.
22	Movable property and associated cost	This chapter includes the provision of furniture and equipment as well as library publications.	Provision of furniture equipment and library services	Total expenditures reached € 26,711 with available credits of € 29,858. Carry overs in the amount of €9,007	All automatic
23	Current administrative expenses	This chapter includes the provision for current administrative expenses such as consumables, stationery and fees for services. In addition, an internal audit capability was contracted for 2006.	Provision of current administrative services	Total expenditure reached € 81,847 with available credits of €103,058. Carry overs in the amount of €39,321.	All automatic
24	Postage and telecommunications	This chapter includes the provision of postal, messenger and telecommunication services. The latter includes leased services for internet access and switchboard operations. Contract agreement for express courier is being reviewed.	Provision of mail and telecommunication services.	Total expenditure reached € 158,996 with available credits of €162,395. Carry overs in the amount of €27,132.	All automatic

TITLE 3 : OPERATING EXPENDITURE

NETWORK SECRETARIAT

Board and Bureau: One Board meeting and three Bureau meetings were organized in 2006. An extra-ordinary Board meeting was organised for the selection of the Director. Focal points: two focal point meetings were held in 2006. The meetings were held in the Agency's premises in Bilbao. In 2006, a major evaluation of the Agency with a special focus on its focal point network was initiated. Other activities in the Agency's work programme that were discussed and co-ordinated during the focal point meetings were the European Week campaigns and the development of the Risk Observatory. The September focal point meeting was dedicated to the planning of work in 2007. Evaluation: An independent external evaluation of the performance of the Agency and its focal point network was initiated in 2006. The evaluation will in accordance with the contract be finalized in March 2007.

European and Internal Networking: The Network Secretariat has coordinated the Agency's European and international network activities (these activities have no direct budgetary implications)."

Budget Item	Concept	Activities (projects) developed	Outputs (achievements)	Comments on budget implementation	Comments on carry overs
3080	Board and Bureau meetings	1 Board meetings, 3 Bureau meetings	1. Work Programme 2007 adopted ; 2. Budget 2007 adopted; 3. Annual activity report analysed and assessed; 4. Annual report adopted; 5. New Director appointed.	The Agency budget includes costs for meeting venues, interpreters, hire of interpretation equipment and reimbursement of the Board/Bureau members mission costs (flight tickets, daily allowances) for the meetings.	Preparations for the January 2007 meetings had to begin in 2006 (to ensure availability of meeting venues and to be able to invited participants) and commitments had to be carried over.
3003	External evaluation of the Agency and Focal Point network	An independent, external evaluation of the Agency	Inception report	The budget appropriation has made it possible to carry out an external evaluation of the performance of the Agency and its focal point network. The outcome of the evaluation will be used to discuss with the focal points and the Board, the future direction of the Agency, in March 2007	In accordance with the contract the payment of the balance will be done once the final report is received – foreseen 6 March.
3002	Meetings of focal points	Planning and coordination of focal point work	1. Individual on-line work plans for all focal points (25 Member States; 2 Candidate Countries; 3 EFTA states); 2 Detailed planning of 2007 tasks prepared; 3. Important contributions (information provision and dissemination) to the implementation of the Agency's work programme	The Agency budget includes costs for meeting venue, if any, and costs for reimbursement of the Focal Points' flight tickets to/from the meetings in Bilbao.	The third 2006 meeting had to be postponed until January 2007; preparations for it had to begin in 2006 (to ensure availability of meeting venues and to be able to invited participants) and commitments had to be carried over.

RISK OBSERVATORY UNIT

Previously part of the Work Environment Unit, in 2006 the Risk Observatory was created as a separate unit to focus specifically on the identification of new and emerging risks. It integrates previous Agency activities on "OSH monitoring" and the "Changing World of Work". It also provides statistical and scientific input to other Agency activities such as the European Week campaigns.

In 2006, the main activity of the Observatory's work programme was the in-depth investigation of the key risks identified in the previous four expert forecasts on new and emerging risks (physical, biological, chemical and psychosocial). The priority topics included vibration; exposure to ultraviolet radiation; skin diseases and dermal exposure; biological agents, including pandemics; and the occupational safety and health of migrant workers.

The Observatory has also strengthened its efforts to foster the co-ordination of OSH research in the EU and to promote the visibility of OSH in the 7th Research Framework Programme. This has involved two main activities: first, the co-ordination of a series of seminars with the major OSH research institutes in the EU, in close co-operation with representatives from DG EMPL and DG RTD. Second, the membership and active participation in NEW OSH ERA, a consortium of European research bodies and ministries. This project, funded under the 6th Research Framework Programme, aims to enhance cooperation and coordination between different research programmes, in order to increase the overall scale and effectiveness of the research carried out in the EU. Its objectives are closely related to the Observatory's focus on new and emerging risks, as illustrated by its full title ("New and Emerging Risks in Occupational Safety and Health - Anticipating and dealing with change in the workplace through coordination of OSH risk research"). The Agency hosts the consortium's website (<http://www.newoshera.eu>) and supports its communication and dissemination activities.

Finally, the Observatory carried out a review of existing forecasting initiatives across Europe and beyond as part of a feasibility study for a possible European forecast to identify the OSH risks that may emerge in the medium term.

Budget Item	Concept	Activities (projects) developed	Outputs (achievements)	Comments on budget implementation	Comments on carry overs
3020	Risk Observatory	<p>Further development of the Risk Observatory, focused on in-depth investigations on the key risks identified in the previous four expert forecasts on new and emerging risks (physical, biological, chemical and psychosocial).</p> <p>Organisation of a seminar series to foster the co-ordination of OSH research in the EU, and promote the visibility of OSH in the 7th Research Framework Programme. These are activities aimed at following up the report written by the Agency (at the Commission's request) to identify the OSH research priorities in the EU-25. Participation in the NEW OSH ERA consortium.</p>	<p>Data collection on the following priority topics: vibration; exposure to ultraviolet radiation; skin diseases and dermal exposure; biological agents, including pandemics; and the occupational safety and health of migrant workers.</p> <p>Data were also collected and analysed to support the European Week campaigns 2006 and 2007, to be followed by the publication of thematic reports on the topics of the weeks (young workers and musculoskeletal diseases, respectively). Additionally, statistical data on stress, the agriculture sector, skin problems and vibration were also collected and analysed.</p> <p>Development and maintenance of the web feature on occupational safety and health prevention measures against avian flu – launched at the request of the Commission and as a response to public concern.</p> <p>Organisation of second seminar of OSH research co-ordination. Participation in the NEW OSH ERA consortium, and hosting the consortium's website (http://www.newoshera.eu)</p>	<p>Implementation of the work programme and budget have been facilitated by the existence of the framework contracts set up in 2005.</p>	<p>As a consequence of the lengthy procurement process in 2005, a large part of the 2005 work could not be completed and was carried over into 2006. During this year the backlog has been mostly cleared, and the carry-overs relate to the final (20%) payment of some of the specific contracts, pending finalisation of the products (reports and web data) by the contractors.</p>

WORKING ENVIRONMENT INFORMATION UNIT

Developing knowledge to support policy making and implementation:

Promoting a preventive safety and health culture: Follow-up to the work carried out in 2004 for European Week on construction and the mainstreaming of OSH into Education. Finalisation of materials and support for the campaign implementation of European Week 2005 on noise. Finalisation of materials and launch of the Sector pages on agriculture. Preparation of new information materials for European Week 2006, and planning of European Weeks 2007 and 2008. Contribution of OSH information for the Enlargement Action Plan campaign (Healthy Workplace Initiative). Launch of a project to build up the evidence base for the economic benefits of OSH

Maintenance and updating of existing information on the Agency's website. Topic Centre Work Environment contracted to assist with the revision, maintenance and update of all the good practice resources added to the Agency's website, in order to ensure its continued relevance and currency. New information resources (e.g., web articles, links) were added during 2005 to complement existing materials on the various topics, sectors and groups covered.

Budget Item	Concept	Activities (projects) developed	Outputs (achievements)	Comments on budget implementation	Comments on carry overs
3024	Work environment	<p>European Week 2006 on Young Workers.</p> <p>Preparations for European Week 2007 on MSDs</p> <p>"OSH and economic performance" project</p> <p>"Ageing Workers" project</p> <p>Good practice information for the Hotels, Restaurants and Catering (HORECA) sector</p> <p>Improving access to Agency on-line information</p> <p>Follow up work with the European Construction Safety Forum (EW2004)</p> <p>" Mainstreaming OSH into education" project</p>	<p>Preparation of all information resources for European Week 2006 (Young Workers): data collection, fact sheets, reports, magazine, website, and organisation of Good Practice Awards 2006. Finalisation of the EW06.Closing Event</p> <p>Preparation of all information resources for European Week 2006 (MSDs): data collection, fact sheets, reports, magazine, website,</p> <p>Web feature material, factsheets and summary report produced. Expert group workshop held to discuss and finalise the report.</p> <p>Participated in the organisation and delivery of a follow-up seminar with signatories to the Bilbao Directive.</p>		

COMMUNICATION AND PROMOTION UNIT

Campaigning - Coordination, organisation and promotion of a pan-European campaign to raise awareness of the risks faced by young workers – ‘Safe Start’ European Week 2006; Roll out of an awareness raising and information campaign in the EU-10 plus Bulgaria and Romania, the Healthy Workplace Initiative, targeting small and medium-sized enterprises and including promotional actions and a regional seminar series. **Online information services** - Development of Agency’s award-winning website; **Implementation of communication plan and complementary communication activities** - publication and distribution of some 2 million copies of Agency publications supported by a range of promotion initiatives to communicate the Agency's information products and services, participation in key exhibitions / conferences, running of survey and evaluation activities;

Budget Item	Concept	Activities (projects) developed	Outputs (achievements)	Comments on budget implementation	Comments on carry overs
3001	Focal Point subsidy	Signature of grant agreements with 24 Agency focal points to co-fund actions linked to the Agency's campaigning and/or internet activities	Wide range of campaigning activities at national / regional / local level in frame of the European Week for Safety and Health at Work as well as development of OSH information services on national focal point websites	First payments to a value of €416,279.50 made in 2006 (50% prefinancing)	Final activity reports and financial statements on the use of the subsidy and all the supporting documents are to be provided by the Focal Points prior to the payment of the balance by Spring 2007.
3010	Establishment and management of information network on Internet	Development of Agency website and electronic communications - new features and services	Further development of the Agency's award-winning website aimed at improving the Agency's online information offer with a particular emphasis on enhancing multilingual access	Committed: €209,490.91 (91,76%) Paid in 2006: €102,169.25 (48,77%)	
3030	Conferences, seminars, workshops, public events, promotional activities etc.	Agency participated in several major exhibitions / conferences; media support actions throughout EU; development of media databases; 10 th anniversary seminar; Safe Start summit; promotion actions include corporate campaign to promote Agency's information services; and participation in NAPO consortium. In addition, Agency managed a joint Agency promotion action (receipts of €66 500 from 19 agencies).	Increased media coverage of Agency campaigns and information; 10 th anniversary seminar and exhibition; development and distribution of new NAPO DVD on young workers, development of further NAPO DVD on musculoskeletal disorders; joint Agency advertising campaign in in-flight magazines; enhanced media contacts database covering all MS.	Committed: €719,779.56 (95,79%) Paid in 2006: €318,837.58 (44,30%)	A number of projects developed in 2006 will only be finalised in 2007 – these include Safe Start summit (March 22) and corporate promotion campaign.
3040	Publication and distribution of results of studies and of other information activities and corporate products	Publication and distribution of a range of information products including fact sheets, reports, working papers, forums and corporate products	Some 2 million copies of Agency publications were distributed to its focal point network in 2006. All Agency publications are also free to download from its website.	Committed: €342,709.87 (90,19%) Paid in 2006: €219,003.54 (63,90%)	Agency is supported by OPOCE in its publishing activities. Invoices pass first through OPOCE for validation before being sent to the Agency for payment. Receipt of a number of invoices was pending at the year end and some projects were still to be finalised.

Budget Item	Concept	Activities (projects) developed	Outputs (achievements)	Comments on budget implementation	Comments on carry overs
3044	Editing	Copywriting and editing of website content, information reports and corporate publications implemented through framework contracts	Development and copywriting of 'single entry points' to Agency online information; technical editing of a number of information reports and editing and copywriting of campaigning publications	Committed: €87,227.74 (99,97%) Paid in 2006: €10,388.49 (11,91%)	Projects to be finalised in 2007.
3072	Preparation, organisation and management of a European Week for Safety and Health at Work	Production and distribution of campaign material; launch event and exhibition, EU stakeholder meetings and EU-level promotion	Preparation and distribution of campaign material in 20 languages; organisation of the campaign's launch in the European Parliament in Brussels, media relations and promotion	Committed: €585,327.88 (93,35%) Paid in 2006: €379,715.35 (64,87%)	Projects to be finalised in 2007 including evaluation of EW05 and preparation of EW07 campaign material.
330	Enlargement Action Plan	Roll-out of awareness raising and information campaign in EU-10. Publication and distribution of campaign material; OSH essentials toolkit; seminar series and promotion activities	Multilingual campaign materials: dedicated HWI website, promotional literature, OSH essential risk assessment tools. Online and print promotion campaigns. Regional seminar series in EU-10	Committed: €1,435,926.49 (92,64%) Paid in 2006: €1,416,526.49 (98,60%)	

PROGRAMME PHARE

Phare III. Grant Agreement 2004/094-124 between the European Community, represented by the Commission, and the Community Agency for Safety and Health at Work concerning the participation of Bulgaria and Romania in the activities of the Agency.

Contract amount: 500.000 euro.

Deadlines: 16 December 2004 - 15 December 2006

The final report of the programme was sent to the Commission in January 2007. As a result of the programme, the Bulgarian and Romanian Focal Points have refined their organisations and ways of working. The information networks, with the social partners and other interested organisations and institutions, have been further developed.

The Agency has contracted webmasters in Bulgaria and Romania to assist the Focal points to maintain and update the national Agency websites. As a result, both websites contain comprehensive, validated information and fulfil the requirements of the Agency. The Agency purchased one server and one workstation to the Romanian Focal Point to replace outdated equipment.

Bulgarian and Romanian translators were contracted to translate European Week promotion material and other relevant information into the Bulgarian and Romanian languages. The translated information has been published at the national Agency websites and/or printed.

The Bulgarian and Romanian Focal Points have participated in the Agency Focal Point meetings and other relevant meetings as the Internet Experts Group meetings, meeting with the expert group on Mainstreaming in education, Risk Observatory Group meeting and meetings to prepare the Healthy Workplace Initiative (HWI) campaign.

The Agency's director and other Agency staff have visited Bulgaria and Romania to speak at European Week conferences and to meet with all staff at the Focal Points.

Two HWI seminars were organised in Bulgaria and two in Romania. On-line media campaigns were organised in connection to the seminars. The promotion material, as the Risk Assessment Tool, was printed in both languages and distributed to Small and Medium sized Enterprises and other companies/organisations in the countries. The Agency contracted an assistant to assist the Romanian Focal Point to carry through the HWI campaign in Romania.

Bulgaria and Romania have participated in the European Week campaigns in 2005 on noise and in 2006 on young workers. The Agency contracted Bulgarian and Romanian printers to print the promotion material and contracted conference organisers that organised a major closing conference in each country both years.

The total cost of the actions was 386.914 euro, which is lower than estimated in the budget (500.000). Cheaper flight tickets than estimated could be used for the missions

and the programme could be accomplished with fewer missions than foreseen. The Bulgarian Focal Point managed to carry through the HWI campaign without a contracted HWI-assistant and there was no justified need to replace or update the computer equipment at the Bulgarian Focal Point.

Phare IV. Contribution Agreement 2006/116-030 between the European Community, represented by the Commission, and the Community Agency for Safety and Health at Work concerning the future participation of Croatia and Turkey in the activities of the Agency.

Contract amount: 450.000 euro.

Deadlines: 23 February 2006 - 22 December 2007

The Croatian and Turkish Focal Points and the information networks, with the social partners and other interested organisations and institutions, are being developed under the programme.

The Agency has contracted a Turkish webmaster to assist the Focal point to maintain and update the Turkish Agency website. The aim is to support the Turkish Focal Point to create a website with comprehensive and validated information that fulfils the requirements of the Agency.

A Turkish translator has been contracted to translate European Week (EW) promotion material and other relevant information into Turkish. The translated information will be published at the Turkish Agency websites and/or printed.

The Croatian and Turkish Focal Points have participated in the Agency Focal Point meetings and other relevant meetings as the Internet Experts Group meetings and meetings to prepare the Healthy Workplace Initiative (HWI) campaign.

Agency staff has visited Croatia and Turkey to discuss the progress of the programme and to meet with the staff at the Focal Points.

Croatia and Turkey participated in the 2006 European Week campaign on young workers. The Agency has contracted a Turkish conference organiser that organised an EW 2006 conference in Ankara and that will organise an EW 2007 conference in Istanbul. The Agency has also contracted a Turkish printer to print the promotion material.

PHARE III

	Concept	Activities (projects) developed	Outputs (achievements)	Comments on budget implementation
3200	Salaries Expat/Int Staff	Salary for one Assistant Network Manager to manage the day to day work	An auxiliary agent was contracted for the period 15 January 2005 – 15 December 2006	
3210	Travel costs (international)	The costs of the flight tickets for meeting/seminar participants from Bulgaria and Romania are reimbursed from this line, as well as flight tickets for Agency staff going on missions to Bulgaria and Romania	The Bulgarian and Romanian Focal Points or representatives for them have participated in the Focal Points meetings and Agency expert group meetings. Agency staff have made missions to Bulgaria and Romania to discuss the progress of the work at the Focal Points and in the national networks and to participate in the EW 2005 conference in Romania	The flight tickets have been cheaper than estimated when the budget was prepared. In addition fewer missions than estimated were needed.
3211	Mission expenses of project staff abroad	Daily allowances for Agency staff missions	See 3210 above	
3212	Mission expenses sem/conf participants	Daily allowances for meeting participants from Bulgaria and Romania	See 3210 above	
3220	Translation / Interpreters	National translators (one in each of Bulgaria and Romania) have been contracted to translate information	The contracted translators have translated Agency information material into Bulgarian and Romanian	
3230	European Week workshops	European Week conference organisers have been contracted in Bulgaria and Romania to organise national EW 2005 conferences	The contracted conference organisers have organised European Week conferences in 2005 and 2006 in Sofia and Bucharest	
3240	Webmasters	National webmasters have been contracted to support the Focal Points in Bulgaria and Romania to manage and develop the national Agency websites	The third generation of the Bulgarian and Romanian Agency websites have been developed with the support of the contracted webmasters	
3241	Technical equipment	A server and a workstation have been purchased for the Romanian Focal Point		
3270	Printing of information material	National printers have been contracted in Bulgaria and Romania to print information material in their own languages	The contracted printers have printed the European Week promotional material (posters, leaflets, and Fact Sheets) and parts of the material for the campaign Healthy Workplace Initiative.	
3280	HWI seminars and conferences	The Agency has signed a framework contract with Media Consulta in Berlin to organise HWI seminars in the Member States. A specific contract was concluded with Media Consulta to carry out also the HWI activities in Bulgaria and Romania	Two HWI seminars were organised in Bulgaria and two in Romania	
3281	Media services	See 3280 above	On-line media campaigns were organised in connection to the seminars	
3282	List management and distribution	See 3280 above	Media Consulta also distributed the invitations to the seminars and handled the registration of the participants	

Phare IV

	Concept	Activities (projects) developed	Outputs (achievements)	Comments on budget implementation	Comments on carry overs
3400	Salaries Expat/Int Staff	Salary for one Assistant Network Manager to manage the day to day work	An auxiliary agent was contracted and took up her post 16 May 2006		
3410	Travel costs (international)	The costs of the flight tickets for meeting/seminar participants from Croatia and Turkey are reimbursed from this line, as well as flight tickets for Agency staff + network members going on missions to Croatia and Turkey	The Croatian and Turkish Focal Points or representatives for them have participated in the Focal Points meetings. Agency staff and network members have made missions to Turkey to discuss the progress of the work with the Focal Point and to participate in the EW 2006 conference in Ankara		
3411	Mission expenses of project staff abroad	Daily allowances for Agency staff missions	See 3410 above		
3412	Mission expenses sem/conf participants	Daily allowances for meeting participants from Croatia and Turkey	See 3410 above		
3420	Translation / Interpreters	A Turkish translator has been contracted to translate information from English into Turkish			
3430	European Week workshops	A Turkish conference organiser has been contracted to organise European Week (EW) 2006 and EW 2007 conferences	The EW 2006 conference was held in Ankara and the EW 2007 conference is planned to be held in Istanbul		
3440	Webmasters, assistant Focal Points	A Turkish webmaster and a Turkish Focal Point assistant have been contracted	The webmaster will manage and develop the Turkish Agency website. The Focal Point assistant will assist the Focal Point with general tasks at the Focal Point and the national network		
3441	Computer equipment	Some necessary equipment will be purchased to the Focal Points			
3450	Furniture	Some necessary furniture will be purchased to the Focal Points			
3460	Printing of information material	A Turkish printer has been contracted to print information material in Turkish	The contracted printer has printed the European Week 2006 promotional material (posters, leaflets, and Fact Sheets) and is contracted to print also the EW 2007 material		

BUDGETARY ITEMS MANAGED BY DIFERENT UNITS

Budget Item	Concept	Activities (projects) developed	Outputs (achievements)	Comments on budget implementation	Comments on carry overs
3060	Translation of studies, reports and working documents	This item provides for translation of documents into EU official languages, made at the Translation Center in Luxembourg.	Translation of documents	An amount of € 791,886 has been spent during the year.	All automatic
3091	Mission expenses, duly travel expenses and other ancillary expenditure.	This item provides for the provision of mission expenses of Agency staff in support of program activities.	221 missions carried out	An amount of € 219,320 was spent during the year.	All automatic
3092	Entertainment and representation expenses	This item provides for representation expenses of the Agency	Foster goodwill	An amount of €2,486 was spent during the year.	All automatic.

REPORT ON BUDGET IMPLEMENTATION FOR 2006

In accordance with articles 76 to 83 of the Financial Regulation of the Agency, , the reports on implementation of the budget shall comprise:

- The budget outturn account
- The annex

The annex to the report on implementation of the budget comprises detailed tables on budgetary implementation by appropriation category, namely:

- C1- Current appropriations
- C2 - Appropriation not automatically carried over
- C8 - Appropriation automatically carried over
- RO - Earmarked revenue

For more information, one table with the evolution of the budget credits along 2006 is include (Amendings and transfers)

THE BUDGET OUTTURN ACCOUNT

		2006	2005
REVENUE			
Commission subsidy (for the operating budget -Titles 1,2 and 3 - of the agency)	+	11,900,000.00	12,208,800.00
Phare funds from Commission (earmarked)	+	296,540.00	339,894.00
Other contributions and funding received via the Commission	+		
Other donors		187,800.00	150,100.00
Fee income	+	59,755.54	
Other revenue (earmarked)	+	15,000.00	66,195.69
TOTAL REVENUE (a)		12,459,095.54	12,764,989.69
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	-3,831,060.39	-3,435,373.90
Appropriations carried over	-	-125,128.45	-74,971.79
<i>Title II: Administrative Expenses</i>			
Payments	-	-1,082,592.15	-1,051,580.09
Appropriations carried over	-	-380,628.20	-330,631.33
<i>Title III: Operating Expenditure *)</i>			
Payments	-	-5,383,232.40	-4,722,620.87
Appropriations carried over	-	-2,156,911.24	-2,419,682.12
TOTAL EXPENDITURE (b)		-12,959,552.83	-12,034,860.10
OUTTURN FOR THE FINANCIAL YEAR (a-b)		-500,457.29	730,129.59
Cancellation of unused payment appropriations carried over from previous year	+	464,086.35	403,937.19
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	206,466.01	
Exchange differences for the year (gain +/-loss -) REGULARISATION SI2/GL	+/-		23,686.19
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		170,095.07	1,157,752.97
Balance year N-1	+/-	378,878.09	-778,874.88
Positive balance from year N-1 reimbursed in year N to the Commission	-	-378,878.09	
Result used for determining amounts in general accounting		170,095.07	378,878.09
Commission subsidy - agency registers accrued revenue and Commission accrued expense		11,729,904.93	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		170,095.07	
Not included in the budget outturn:			
Interest received by 31/12/N on the Commission subsidy funds and to be reimbursed to the Commission (liability)	+	114,942.23	79,846.24

EVOLUTION OF BUDGET 2006. AMENDINGS AND TRANSFERS

Item	Heading	Initial	Amending I	Amending II	Transferts	Carry over 2005 earmarked activity	Final
1	STAFF						
1 1	STAFF IN ACTIVE EMPLOYMENT						
1 1 0	Staff holding a post provided for in the establishment plan						
1 1 0 0	Basic salaries	2,245,572	2,245,572	2,245,572	-81,700		2,163,872
1 1 0 1	Family allowances	255,108	255,108	255,108	0		255,108
1 1 0 2	Expatriation and foreign-residence allowances	315,250	315,250	315,250	0		315,250
1 1 0 3	Secretarial allowances	3,664	3,664	3,664	0		3,664
	Article 1 1 0	2,819,594	2,819,594	2,819,594	-81,700		2,737,894
1 1 1	Other staff						
1 1 1 0	Auxiliary staff	94,263	94,263	94,263	0		94,263
1 1 1 2	Local staff	69,800	69,800	69,800	18,000		87,800
1 1 1 3	Contract Agents	415,202	415,202	415,202	0		415,202
	Article 1 1 1	579,265	579,265	579,265	18,000		597,265
1 1 2	Professional training of staff						
1 1 2 0	Professional training of staff	44,212	44,212	44,212	15,000		59,212
	Article 1 1 2	44,212	44,212	44,212	15,000		59,212
1 1 3	Employer's social security contributions						
1 1 3 0	Insurance against sickness	75,212	75,212	75,212	0		75,212
1 1 3 1	Insurance against accidents and occupational disease	19,308	19,308	19,308	0		19,308
1 1 3 2	Insurance against unemployment	28,071	28,071	28,071	0		28,071
1 1 3 3	Constitution or maintenance of pension rights	p.m.	p.m.	p.m.	0		0
	Article 1 1 3	122,591	122,591	122,591	0		122,591
1 1 4	Miscellaneous allowances and grants						
1 1 4 0	Childbirth and death allowances and grants	406	406	406	200		606
1 1 4 1	Travel expenses for annual leave	69,937	69,937	69,937	0		69,937
1 1 4 3	Fixed duty allowances	p.m.	p.m.	p.m.	0		0
	Article 1 1 4	70,343	70,343	70,343	200		70,543
1 1 7	Supplementary services						
1 1 7 5	Interim Services	50,000	50,000	50,000	100,000		150,000
1 1 7 6	Officials on secondment from Member States	52,463	52,463	52,463	0		52,463
1 1 7 7	DG ADMIN administrative help	27,500	27,500	27,500	6,500		34,000
	Article 1 1 7	129,963	129,963	129,963	106,500		236,463
1 1 8	Miscellaneous expenditure on staff recruitment and transfer						
1 1 8 0	Miscellaneous expenditure on staff recruitment	74,126	74,126	74,126	0		74,126
1 1 8 1	Travel expenses	33,380	33,380	33,380	0		33,380
1 1 8 2	Installation, resettlement and transfer allowances	254,521	254,521	254,521	-27,500		227,021
1 1 8 3	Removal expenses	237,750	237,750	237,750	-68,000		169,750
1 1 8 4	Temporary daily subsistence allowances	95,428	95,428	95,428	0		95,428
	Article 1 1 8	695,205	695,205	695,205	-95,500		599,705
1 1 9	Salary weightings — Adjustments to remuneration						
1 1 9 0	Salary weightings	71,000	71,000	71,000	0		71,000
	Article 1 1 9	71,000	71,000	71,000	0		71,000
	CHAPTER 1 1	4,532,173	4,532,173	4,532,173	-37,500		4,494,673
1 4	SOCIOMEDICAL INFRASTRUCTURE						

Item	Heading	Initial	Amending I	Amending II	Transfers	Carry over 2005 earmarked activity	Final
1 4 1	<i>Medical service</i>	19,000	19,000	19,000	12,000		31,000
1 4 2	<i>Other welfare expenditure</i>	5,000	5,000	5,000	25,500		30,500
	CHAPTER 1 4	24,000	24,000	24,000	37,500		61,500
	TITLE 1	4,556,173	4,556,173	4,556,173	0		4,556,173
2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE						
2 0	RENTAL OF BUILDINGS AND ASSOCIATED COSTS						
2 0 0	<i>Rent</i>						
2 0 0 0	Rent	527,000	527,000	527,000	34,000		561,000
2 0 1	<i>Insurance</i>						
2 0 1 0	Insurance	11,260	11,260	11,260	-3,700		7,560
2 0 2	<i>Water, gas, electricity and heating</i>						
2 0 2 0	Water, gas, electricity and heating	80,765	80,765	80,765	0		80,765
2 0 3	<i>Cleaning and maintenance</i>						
2 0 3 0	Cleaning and maintenance	50,504	50,504	50,504	-4,000		46,504
2 0 4	<i>Fitting-out of premises</i>						
2 0 4 0	Fitting-out of premises	79,514	79,514	79,514	-45,000		34,514
2 0 5	<i>Security and surveillance of buildings</i>						
2 0 5 0	Security and surveillance of buildings	81,920	81,920	81,920	-16,900		65,020
2 0 9	<i>Administrative expenditure, taxes</i>						
2 0 9 0	Administrative expenditure, taxes	3,677	3,677	3,677	0		3,677
	CHAPTER 2 0	834,640	834,640	834,640	-35,600		799,040
2 1	INFORMATION TECHNOLOGY						
2 1 0	<i>I.T. operating expenditure</i>						
2 1 0 0	I.T. operating expenditure	187,390	187,390	187,390	-26,000		161,390
	Article 2 1 0	187,390	187,390	187,390	-26,000		161,390
2 1 2	<i>Services provided by I.T. staff</i>						
2 1 2 0	Services provided by I.T. staff	104,538	104,538	104,538	35,500		140,038
	Article 2 1 2	104,538	104,538	104,538	35,500		140,038
2 1 3	<i>Technical installations and electronic office equipment</i>						
2 1 3 0	New and replacement purchases	71,680	71,680	71,680	51,502		123,182
2 1 3 2	Hire	6,171	6,171	6,171	-6,171		0
2 1 3 3	Maintenance, use and repair	12,000	12,000	12,000	-7,331		4,669
2 1 3 4	Electronic office equipment	1,000	1,000	1,000	-500		500
	Article 2 1 3	90,851	90,851	90,851	37,500		128,351
	CHAPTER 2 1	382,779	382,779	382,779	47,000		429,779
2 2	MOVABLE PROPERTY ASSOCIATED COSTS						
2 2 1	<i>New and replacement furniture purchases, furniture maintenance and repair</i>						
2 2 1 0	New and replacement purchases, furniture maintenance and repair	35,000	35,000	35,000	-17,500		17,500
	Article 2 2 1	35,000	35,000	35,000	-17,500		17,500
2 2 3	<i>Office vehicle</i>						
2 2 3 2	Vehicle upkeep, petrol and hiring means of transport	4,104	4,104	4,104	0		4,104
	Article 2 2 3	4,104	4,104	4,104	0		4,104
2 2 5	<i>Documentation and library expenditure</i>						
2 2 5 0	Publications and subscriptions	6,829	6,829	6,829	900		7,729
2 2 5 1	Special library, documentation and reproduction equipment, binding and upkeep of library books	525	525	525	0		525
	Article 2 2 5	7,354	7,354	7,354	900		8,254
	CHAPTER 2 2	46,458	46,458	46,458	-16,600		29,858

Item	Heading	Initial	Amending I	Amending II	Transferts	Carry over 2005 earmarked activity	Final
2 3	CURRENT ADMINISTRATIVE EXPENDITURE						
2 3 0	Stationery and office supplies						
2 3 0 0	Stationery and office supplies	20,000	20,000	20,000	5,000		25,000
	Article 2 3 0	20,000	20,000	20,000	5,000		25,000
2 3 2	Financial charges						
2 3 2 0	Bank charges	10,913	10,913	10,913	-1,365		9,548
2 3 2 1	Exchange rate losses	1,872	1,872	1,872	1,000		2,872
2 3 2 9	Other financial charges	575	575	575	365		940
	Article 2 3 2	13,360	13,360	13,360	0		13,360
2 3 3	Outsourced services						
2 3 3 0	Legal expenses	20,390	20,390	20,390	0		20,390
2 3 3 1	Internal Audit services	35,000	35,000	35,000	-5,900		29,100
	Article 2 3 3	55,390	55,390	55,390	-5,900		49,490
2 3 5	Other operating expenditure						
2 3 5 2	Internal catering expenses	9,182	9,182	9,182	0		9,182
2 3 5 3	Departmental removals	5,513	5,513	5,513	0		5,513
2 3 5 9	Other expenditure	513	513	513	0		513
	Article 2 3 5	15,208	15,208	15,208	0		15,208
	CHAPTER 2 3	103,958	103,958	103,958	-900		103,058
2 4	POSTAGE AND TELECOMMUNICATIONS						
2 4 0	Postage and delivery charges						
2 4 0 0	Postage and delivery charges	31,295	31,295	31,295	-12,000		19,295
	Article 2 4 0	31,295	31,295	31,295	-12,000		19,295
2 4 1	Telecommunications						
2 4 1 0	Telephone, telegraph, telex, radio and television subscriptions and charges	125,000	125,000	125,000	18,100		143,100
	Article 2 4 1	125,000	125,000	125,000	18,100		143,100
	CHAPTER 2 4	156,295	156,295	156,295	6,100		162,395
	TITLE 2	1,524,130	1,524,130	1,524,130	0		1,524,130
3	OPERATING EXPENDITURE						
3 0	GENERAL OPERATING EXPENDITURE						
3 0 0	Focal Points activities including expert group activities, meetings and interpretation costs						
3 0 0 1	Focal Point subsidy	940,000	940,000	940,000	-107,442		832,558
3 0 0 2	Meetings of Focal Points	88,500	88,500	88,500	-24,000		64,500
3 0 0 3	External Evaluation of the Agency and Focal Point Network	150,000	150,000	150,000	-25,150		124,850
	Article 3 0 0	1,178,500	1,178,500	1,178,500	-156,592		1,021,908
3 0 1	Establishment and management of the information network on Internet						
3 0 1 0	Establishment and management of the information network on Internet	180,000	180,000	180,000	48,300		228,300
	Article 3 0 1	180,000	180,000	180,000	48,300		228,300
3 0 2	Information projects and schemes / Topic Centres (TC) and external contractors						
3 0 2 0	Risk Observatory	628,500	628,500	628,500	0		628,500
3 0 2 4	Work Environment	1,100,000	1,100,000	1,100,000	-208,690		891,310
	Article 3 0 2	1,728,500	1,728,500	1,728,500	-208,690		1,519,810
3 0 3	Conferences, seminars, workshops and public events, promotional activities, ad-hoc meetings etc.						
3 0 3 0	Conferences, seminars, workshops and public events, promotional activities, etc.	480,000	480,000	546,500	204,942		751,442
3 0 3 2	Other Meetings	66,690	66,690	66,690	0		66,690

Item	Heading	Initial	Amending I	Amending II	Transferts	Carry over 2005 earmarked activity	Final
	Article 3 0 3	546,690	546,690	613,190	204,942		818,132
3 0 4	Editing, publication and distribution of information, and other activities						
3 0 4 0	Publication and distribution of results of studies and of other information activities and corporate products	380,000	380,000	380,000	0		380,000
3 0 4 4	Editing	51,250	51,250	51,250	36,000		87,250
	Article 3 0 4	431,250	431,250	431,250	36,000		467,250
3 0 6	Translation and interpretation						
3 0 6 0	Translation of studies, reports and working documents	705,811	705,811	705,811	115,920		821,731
	Article 3 0 6	705,811	705,811	705,811	115,920		821,731
3 0 7	Preparation, organisation and management of a European Week for Safety and Health at Work						
3 0 7 2	Preparation, organisation and management of a European Week for Safety and Health at Work	480,000	480,000	480,000	147,000		627,000
	Article 3 0 7	480,000	480,000	480,000	147,000		627,000
3 0 8	Meetings of the Administrative Board and its Bureau						
3 0 8 0	Meetings of the Administrative Board and its Bureau	271,202	271,202	271,202	-122,910		148,292
	Article 3 0 8	271,202	271,202	271,202	-122,910		148,292
3 0 9	Mission, entertainment and representation expenses						
3 0 9 1	Mission expenses, duty travel expenses and other ancillary expenditure	219,351	219,351	219,351	0		219,351
3 0 9 2	Entertainment and representation expenses	8,696	8,696	8,696	0		8,696
	Article 3 0 9	228,047	228,047	228,047	0		228,047
	CHAPTER 3 0	5,750,000	5,750,000	5,816,500	63,970		5,880,470
3 2	PHARE PROGRAMME						
3 2 0	PHARE PROGRAM III (earmarked)						
3 2 0 0	Salaries Expat/Int. Staff	53,240	80,867	80,867	0	0	80,867
3 2 1 0	Travel costs (international)	31,757	76,157	76,157	-9,200	9,707	76,664
3 2 1 1	Mission expenses of project staff abroad	2,170	3,799	3,799	0	237	4,036
3 2 1 2	Mission expenses seminar/conference participants	2,700	9,497	9,497	0	400	9,897
3 2 2 0	Translation / Interpreters	17,600	17,600	17,600	0	7,500	25,100
3 2 3 0	European Week workshop	0	14,376	14,376	4,200	0	18,576
3 2 4 0	Webmasters	13,336	19,900	19,900	0	19,290	39,190
3 2 4 1	Technical Equipment	0	10,000	10,000	0	0	10,000
3 2 6 0	Administrative costs	1,413	3,470	3,470	0	0	3,470
3 2 7 0	Printing of information material	20,000	27,772	27,772	4,800	0	32,572
3 2 8 0	HWI seminars and conferences		48,000	48,000	0	0	48,000
3 2 8 1	Media services		10,000	10,000	0	0	10,000
3 2 8 2	List management and distribution		8,000	8,000	200	0	8,200
	Article 3 2 0	142,216	329,438	329,438	0	37,134	366,572
	CHAPTER 3 2	142,216	329,438	329,438	0	37,134	366,572
3 3	ENLARGEMENT ACTION PLAN				0		
3 3 0	ENLARGEMENT ACTION PLAN	1,550,000	1,550,000	1,550,000	-63,970		1,486,030
	Article 3 3 0	1,550,000	1,550,000	1,550,000	-63,970		1,486,030
	CHAPTER 3 3	1,550,000	1,550,000	1,550,000	-63,970		1,486,030
3 4 0	PHARE PROGRAM IV (earmarked)						
3 4 0 0	Salaries Expat/Int. Staff		67,500	67,500	0		67,500
3 4 1 0	Travel costs (international)		45,000	45,000	0		45,000

Item	Heading	Initial	Amending I	Amending II	Transferts	Carry over 2005 earmarked activity	Final
3 4 1 1	Mission expenses of project staff abroad		3,110	3,110	0		3,110
3 4 1 2	Mission expenses seminar/conference participants		6,000	6,000	0		6,000
3 4 2 0	Translation / Interpreters		27,840	27,840	0		27,840
3 4 3 0	European Week workshop		44,000	44,000	0		44,000
3 4 4 0	Webmasters		75,600	75,600	0		75,600
3 4 4 1	Computer Equipment		4,800	4,800	0		4,800
3 4 5 0	Furniture		4,000	4,000	0		4,000
3 4 6 0	Printing of information material		24,070	24,070	0		24,070
	Article 3 4 0	0	301,920	301,920	0		301,920
	CHAPTER 3 4	0	301,920	301,920	0		301,920
3 5	OSHA ERA						
3 5 0	NEW OSH ERA project (earmarked)						
3 5 0 0	Salaries Expat/Int. Staff			30,000	-2,000		28,000
3 5 1 1	Mission expenses of project staff abroad			p.m.	2,000		2,000
	Article 3 5 0	0	0	30,000	0		30,000
	CHAPTER 3 5	0	0	30,000	0		30,000
	TITLE 3	7,442,216	7,931,358	8,027,858	0	37,134	8,064,992
	GRAND TOTAL	13,522,519	14,011,661	14,108,161	0	37,134	14,145,295(1)

(1) Includes carry over of 2005 earmarked activity

BUDGETARY IMPLEMENTATION – CURRENT APPROPRIATIONS (C1)

Item	Heading	Final credits	Commitments	% Comm/ credits	Payments	% Paym / credits	Carry over	% Carry Over / Final Credits	Paym + Carry Over	Cancelled credits	% Cancelled credits/final credits
				3=2/1		4		5=4/1			6
		1	2	3=2/1	4	5=4/1	6	7=6/1	8=4+6	9=1-8	10=9/1
1100	Basic Salaries	2,163,872.00	2,078,281.65	96.04 %	2,068,838.07	95.61 %	0.00	0.00 %	2,068,838.07	95,033.93	4.39 %
1101	Family allowances	255,108.00	220,098.93	86.28 %	196,816.13	77.15 %	0.00	0.00 %	196,816.13	58,291.87	22.85 %
1102	Expatriation allowances	315,250.00	295,854.70	93.85 %	283,224.75	89.84 %	0.00	0.00 %	283,224.75	32,025.25	10.16 %
1103	Secreterial allowances	3,664.00	3,664.00	100.00 %	3,655.20	99.76 %	0.00	0.00 %	3,655.20	8.80	0.24 %
	Total Article 110	2,737,894.00	2,597,899.28	94.89 %	2,552,534.15	93.23 %	0.00	0.00 %	2,552,534.15	185,359.85	6.77 %
1110	Auxiliary Staff	94,263.00	94,263.00	100.00 %	71,338.72	75.68 %	0.00	0.00 %	71,338.72	22,924.28	24.32 %
1112	Local Staff	87,800.00	87,800.00	100.00 %	85,134.50	96.96 %	0.00	0.00 %	85,134.50	2,665.50	3.04 %
1113	Contract agents	415,202.00	409,948.00	98.73 %	406,119.89	97.81 %	0.00	0.00 %	406,119.89	9,082.11	2.19 %
	Total Article 111	597,265.00	592,011.00	99.12 %	562,593.11	94.19 %	0.00	0.00 %	562,593.11	34,671.89	5.81 %
1120	Professional training of Staff	59,212.00	51,910.01	87.67 %	34,073.39	57.54 %	17,836.62	30.12 %	51,910.01	7,301.99	12.33 %
	Total Article 112	59,212.00	51,910.01	87.67 %	34,073.39	57.54 %	17,836.62	30.12 %	51,910.01	7,301.99	12.33 %
1130	Insurance against Sickness	75,212.00	72,232.27	96.04 %	68,102.95	90.55 %	0.00	0.00 %	68,102.95	7,109.05	9.45 %
1131	Insurance accidents and Occup disease	19,308.00	19,203.84	99.46 %	17,426.36	90.25 %	0.00	0.00 %	17,426.36	1,881.64	9.75 %
1132	Insurance against unemployment	28,071.00	25,302.56	90.14 %	25,255.90	89.97 %	0.00	0.00 %	25,255.90	2,815.10	10.03 %
	Total Article 113	122,591.00	116,738.67	95.23 %	110,785.21	90.37 %	0.00	0.00 %	110,785.21	11,805.79	9.63 %
1140	Childbirth and death allow./grants	606.00	606.00	100.00 %	594.93	98.17 %	0.00	0.00 %	594.93	11.07	1.83 %
1141	Travel expenses for annual leave	69,937.00	65,000.00	92.94 %	61,000.25	87.22 %	0.00	0.00 %	61,000.25	8,936.75	12.78 %

BUDGETARY IMPLEMENTATION – CURRENT APPROPRIATIONS (C1)

Item	Heading	Final credits	Commitments	%	Payments	%	Carry over	% Carry Over / Final Credits	Paym + Carry Over	Cancelled credits	% Cancelled credits/final credits
				Comm/ credits		Paym / credits		7=6/1			10=9/1
		1	2	3=2/1	4	5=4/1	6	7=6/1	8=4+6	9=1-8	10=9/1
	Total Article 114	70,543.00	65,606.00	93.00 %	61,595.18	87.32 %	0.00	0.00 %	61,595.18	8,947.82	12.68 %
1175	Temporary staff	150,000.00	150,000.00	100.00 %	109,779.96	73.19 %	40,220.04	26.81 %	150,000.00	0.00	0.00 %
1176	Offic second from Member States	52,463.00	47,965.54	91.43 %	45,871.22	87.44 %	0.00	0.00 %	45,871.22	6,591.78	12.56 %
1177	DG ADMIN administrative help	34,000.00	34,000.00	100.00 %	30,875.00	90.81 %	3,125.00	9.19 %	34,000.00	0.00	0.00 %
	Total Article 117	236,463.00	231,965.54	98.10 %	186,526.18	78.88 %	43,345.04	18.33 %	229,871.22	6,591.78	2.79 %
1180	Misc expenditure on staff recruit	74,126.00	29,409.04	39.67 %	12,948.85	17.47 %	16,460.19	22.21 %	29,409.04	44,716.96	60.33 %
1181	Travel expenses	33,380.00	8,345.00	25.00 %	5,230.13	15.67 %	0.00	0.00 %	5,230.13	28,149.87	84.33 %
1182	Instal, resettl and transf allow	227,021.00	133,185.14	58.67 %	115,628.96	50.93 %	0.00	0.00 %	115,628.96	111,392.04	49.07 %
1183	Removal expenses	169,750.00	91,133.68	53.69 %	73,166.18	43.10 %	17,967.50	10.58 %	91,133.68	78,616.32	46.31 %
1184	Temp daily subs allowances	95,428.00	44,908.00	47.06 %	29,904.76	31.34 %	0.00	0.00 %	29,904.76	65,523.24	68.66 %
	Total Article 118	599,705.00	306,980.86	51.19 %	236,878.88	39.50 %	34,427.69	5.74 %	271,306.57	328,398.43	54.76 %
1190	Salary weightnings	71,000.00	63,185.64	88.99 %	62,352.82	87.82 %	0.00	0.00 %	62,352.82	8,647.18	12.18 %
	Total Article 119	71,000.00	63,185.64	88.99 %	62,352.82	87.82 %	0.00	0.00 %	62,352.82	8,647.18	12.18 %
	Total Chapter 11	4,494,673.00	4,026,297.00	89.58 %	3,807,338.92	84.71 %	95,609.35	2.13 %	3,902,948.27	591,724.73	13.17 %
1410	Medical service	31,000.00	29,779.93	99.18 %	13,579.93	43.81 %	16,200.00	99.18 %	29,779.93	1,220.07	99.18 %
	Total Article 141	31,000.00	29,779.93	96.06 %	13,579.93	43.81 %	16,200.00	52.26 %	29,779.93	1,220.07	3.94 %
1420	Other welfare expenditure	30,500.00	23,460.64	76.92 %	10,141.54	33.25 %	13,319.10	76.92 %	23,460.64	7,039.36	76.92 %

BUDGETARY IMPLEMENTATION – CURRENT APPROPRIATIONS (C1)

Item	Heading	Final credits	Commitments	% Comm/ credits	Payments	% Paym / credits	Carry over	% Carry Over / Final Credits	Paym + Carry Over	Cancelled credits	% Cancelled credits/final credits
		1	2	3=2/1	4	5=4/1	6	7=6/1	8=4+6	9=1-8	10=9/1
	Total Article 142	30,500.00	23,460.64	76.92 %	10,141.54	33.25 %	13,319.10	43.67 %	23,460.64	7,039.36	23.08 %
	Total Chapter 14	61,500.00	53,240.57	86.57 %	23,721.47	38.57 %	29,519.10	48.00 %	53,240.57	8,259.43	13.43 %
	Total Title 1	4,556,173.00	4,079,537.57	89.54 %	3,831,060.39	84.09 %	125,128.45	2.75 %	3,956,188.84	599,984.16	13.17 %
2000	Rent	561,000.00	560,078.61	99.84 %	558,631.87	99.58 %	1,417.54	0.25 %	560,049.41	950.59	0.17 %
	Total Article 200	561,000.00	560,078.61	99.84 %	558,631.87	99.58 %	1,417.54	0.25 %	560,049.41	950.59	0.17 %
2010	Insurance	7,560.00	7,558.88	99.99 %	7,558.88	99.99 %	0.00	0.00 %	7,558.88	1.12	0.01 %
	Total Article 201	7,560.00	7,558.88	99.99 %	7,558.88	99.99 %	0.00	0.00 %	7,558.88	1.12	0.01 %
2020	Water, gas, electricity and heating	80,765.00	77,437.00	95.88 %	71,259.79	88.23 %	6,177.21	7.65 %	77,437.00	3,328.00	4.12 %
	Total Article 202	80,765.00	77,437.00	95.88 %	71,259.79	88.23 %	6,177.21	7.65 %	77,437.00	3,328.00	4.12 %
2030	Cleaning and maintenance	46,504.00	45,722.18	98.32 %	40,733.19	87.59 %	4,988.98	10.73 %	45,722.17	781.83	1.68 %
	Total Article 203	46,504.00	45,722.18	98.32 %	40,733.19	87.59 %	4,988.98	10.73 %	45,722.17	781.83	1.68 %
2040	Fitting-out of premises	34,514.00	20,666.60	59.88 %	13,616.36	39.45 %	7,050.24	20.43 %	20,666.60	13,847.40	40.12 %
	Total Article 204	34,514.00	20,666.60	59.88 %	13,616.36	39.45 %	7,050.24	20.43 %	20,666.60	13,847.40	40.12 %
2050	Security and surveillance of buildings	65,020.00	61,945.26	95.27 %	51,474.87	79.17 %	10,470.39	16.10 %	61,945.26	3,074.74	4.73 %
	Total Article 205	65,020.00	61,945.26	95.27 %	51,474.87	79.17 %	10,470.39	16.10 %	61,945.26	3,074.74	4.73 %
2090	Admin exp, taxes, parking facilities	3,677.00	1,940.03	52.76 %	1,940.03	52.76 %	0.00	0.00 %	1,940.03	1,736.97	47.24 %
	Total Article 209	3,677.00	1,940.03	52.76 %	1,940.03	52.76 %	0.00	0.00 %	1,940.03	1,736.97	47.24 %

BUDGETARY IMPLEMENTATION – CURRENT APPROPRIATIONS (C1)

Item	Heading	Final credits	Commitments	%	Payments	%	Carry over	% Carry Over	Paym + Carry Over	Cancelled credits	% Cancelled
				Comm/ credits		Paym / credits		/ Final Credits			credits/final credits
		1	2	3=2/1	4	5=4/1	6	7=6/1	8=4+6	9=1-8	10=9/1
	Total Chapter 20	799,040.00	775,348.56	97.04 %	745,214.99	93.26 %	30,104.36	3.77 %	775,319.35	23,720.65	2.97 %
2100	IT operating expenditure	161,390.00	160,969.83	99.74 %	108,558.01	67.26 %	44,363.80	27.49 %	152,921.81	8,468.19	5.25 %
	Total Article 210	161,390.00	160,969.83	99.74 %	108,558.01	67.26 %	44,363.80	27.49 %	152,921.81	8,468.19	5.25 %
2120	Services provided by IT staff	140,038.00	139,987.65	99.96 %	25,490.00	18.20 %	114,497.65	81.76 %	139,987.65	50.35	0.04 %
	Total Article 212	140,038.00	139,987.65	99.96 %	25,490.00	18.20 %	114,497.65	81.76 %	139,987.65	50.35	0.04 %
2130	New purchases	123,181.76	122,679.43	99.59 %	7,997.43	6.49 %	114,682.00	93.10 %	122,679.43	502.33	0.41 %
2133	Maintenance, use and repair	4,669.24	4,669.24	100.00 %	3,224.42	69.06 %	1,243.63	26.63 %	4,468.05	201.19	4.31 %
2134	Electronic office equipment	500.00	500.00	100.00 %	14.30	2.86 %	0.00	0.00 %	14.30	485.70	97.14 %
	Total Article 213	128,351.00	127,848.67	99.61 %	11,236.15	8.75 %	115,925.63	90.32 %	127,161.78	1,189.22	0.93 %
	Total Chapter 21	429,779.00	428,806.15	99.77 %	145,284.16	33.80 %	274,787.08	63.94 %	420,071.24	9,707.76	2.26 %
2210	New purchases	17,500.00	16,771.71	95.84 %	8,007.05	45.75 %	8,764.66	50.08 %	16,771.71	728.29	4.16 %
	Total Article 221	17,500.00	16,771.71	95.84 %	8,007.05	45.75 %	8,764.66	50.08 %	16,771.71	728.29	4.16 %
2232	Upkeep, petrol, and hiring transp	4,104.00	1,685.67	41.07 %	1,638.20	39.92 %	47.47	1.16 %	1,685.67	2,418.33	58.93 %
	Total Article 223	4,104.00	1,685.67	41.07 %	1,638.20	39.92 %	47.47	1.16 %	1,685.67	2,418.33	58.93 %
2250	Library stocks, purchase of books	7,729.00	7,729.00	100.00 %	7,635.49	98.79 %	93.51	1.21 %	7,729.00	0.00	0.00 %
2251	Special library, doc and reprod equip	525.00	525.00	100.00 %	423.58	80.68 %	101.42	19.32 %	525.00	0.00	0.00 %
	Total Article 225	8,254.00	8,254.00	100.00 %	8,059.07	97.64 %	194.93	2.36 %	8,254.00	0.00	0.00 %
	Total Chapter 22	29,858.00	26,711.38	89.46 %	17,704.32	59.30 %	9,007.06	30.17 %	26,711.38	3,146.62	10.54 %

BUDGETARY IMPLEMENTATION – CURRENT APPROPRIATIONS (C1)

Item	Heading	Final credits	Commitments	%	Payments	%	Carry over	% Carry Over / Final Credits	Paym + Carry Over	Cancelled credits	% Cancelled credits/final credits
				Comm/ credits		Paym / credits					
		1	2	3=2/1	4	5=4/1	6	7=6/1	8=4+6	9=1-8	10=9/1
2300	Stationary and office supplies	25,000.00	24,957.10	99.83 %	18,775.40	75.10 %	6,083.76	24.34 %	24,859.16	140.84	0.56 %
	Total Article 230	25,000.00	24,957.10	99.83 %	18,775.40	75.10 %	6,083.76	24.34 %	24,859.16	140.84	0.56 %
2320	Bank charges	9,548.00	4,393.75	46.02 %	3,934.90	41.21 %	458.85	4.81 %	4,393.75	5,154.25	53.98 %
2321	Exchange rate losses	2,872.00	1,371.44	47.75 %	1,328.00	46.24 %	43.44	1.51 %	1,371.44	1,500.56	52.25 %
2329	Other financial charges	940.00	541.04	57.56 %	541.04	57.56 %	0.00	0.00 %	541.04	398.96	42.44 %
	Total Article 232	13,360.00	6,306.23	47.20 %	5,803.94	43.44 %	502.29	3.76 %	6,306.23	7,053.77	52.80 %
2330	Legal expenses	20,390.00	20,390.00	100.00 %	10,993.00	53.91 %	2,617.00	12.83 %	13,610.00	6,780.00	33.25 %
2331	Internal audit services	29,100.00	27,966.00	96.10 %	0.00	0.00 %	27,966.00	96.10 %	27,966.00	1,134.00	3.90 %
	Total Article 233	49,490.00	48,356.00	97.71 %	10,993.00	22.21 %	30,583.00	61.80 %	41,576.00	7,914.00	15.99 %
2352	Internal meetings expenses	9,182.00	8,253.02	89.88 %	5,571.38	60.68 %	2,428.28	26.45 %	7,999.66	1,182.34	12.88 %
2353	Departmental removals	5,513.00	1,236.00	22.42 %	936.00	16.98 %	0.00	0.00 %	936.00	4,577.00	83.02 %
2359	Other expenditure	513.00	513.00	100.00 %	445.72	86.88 %	0.00	0.00 %	445.72	67.28	13.12 %
	Total Article 235	15,208.00	10,002.02	65.77 %	6,953.10	45.72 %	2,428.28	15.97 %	9,381.38	5,826.62	38.31 %
	Total Chapter 23	103,058.00	89,621.35	86.96 %	42,525.44	41.26 %	39,597.33	38.42 %	82,122.77	20,935.23	20.31 %
2400	Postage and delivery charges	19,295.00	17,508.70	90.74 %	6,039.75	31.30 %	10,247.52	53.11 %	16,287.27	3,007.73	15.59 %
	Total Article 240	19,295.00	17,508.70	90.74 %	6,039.75	31.30 %	10,247.52	53.11 %	16,287.27	3,007.73	15.59 %
2410	Telephone, Telegraph, Telex,...	143,100.00	143,060.61	99.97 %	125,823.49	87.93 %	16,884.85	11.80 %	142,708.34	391.66	0.27 %

BUDGETARY IMPLEMENTATION – CURRENT APPROPRIATIONS (C1)

Item	Heading	Final credits	Commitments	% Comm/ credits	Payments	% Paym / credits	Carry over	% Carry Over / Final Credits	Paym + Carry Over	Cancelled credits	% Cancelled credits/final credits
		1	2	3=2/1	4	5=4/1	6	7=6/1	8=4+6	9=1-8	10=9/1
	Total Article 241	143,100.00	143,060.61	99.97 %	125,823.49	87.93 %	16,884.85	11.80 %	142,708.34	391.66	0.27 %
	Total Chapter 24	162,395.00	160,569.31	98.88 %	131,863.24	81.20 %	27,132.37	16.71 %	158,995.61	3,399.39	2.09 %
	Total Title 2	1,524,130.00	1,481,056.75	97.17 %	1,082,592.15	71.03 %	380,628.20	24.97 %	1,463,220.35	60,909.65	4.00 %
3001	Focal point subsidy	832,558.00	832,558.00	100.00 %	416,279.50	50.00 %	416,278.50	50.00 %	832,558.00	0.00	0.00 %
3002	Focal Points & Experts meetings	64,500.00	64,234.06	99.59 %	34,234.06	53.08 %	30,000.00	46.51 %	64,234.06	265.94	0.41 %
3003	External evaluation of the Agency and Focal Point network	124,850.00	124,850.00	100.00 %	49,940.00	40.00 %	74,910.00	60.00 %	124,850.00	0.00	0.00 %
	Total Article 300	1,021,908.00	1,021,642.06	99.97 %	500,453.56	48.97 %	521,188.50	51.00 %	1,021,642.06	265.94	0.03 %
3010	Estab and manag info network Int	228,300.00	209,490.91	91.76 %	102,169.25	44.75 %	107,321.66	47.01 %	209,490.91	18,809.09	8.24 %
	Total Article 301	228,300.00	209,490.91	91.76 %	102,169.25	44.75 %	107,321.66	47.01 %	209,490.91	18,809.09	8.24 %
3020	Risk Observatory	628,500.00	572,886.08	91.15 %	484,714.60	77.12 %	88,171.48	14.03 %	572,886.08	55,613.92	8.85 %
3024	Work environment	891,310.00	854,413.15	95.86 %	627,815.93	70.44 %	226,597.22	25.42 %	854,413.15	36,896.85	4.14 %
	Total Article 302	1,519,810.00	1,427,299.23	93.91 %	1,112,530.53	73.20 %	314,768.70	20.71 %	1,427,299.23	92,510.77	6.09 %
3030	Org agency conf, seminars, wrkshp	751,442.00	719,779.56	95.79 %	318,837.58	42.43 %	400,941.98	53.36 %	719,779.56	31,662.44	4.21 %
3032	Other meetings	66,690.00	36,743.98	55.10 %	12,000.23	17.99 %	24,743.75	37.10 %	36,743.98	29,946.02	44.90 %
	Total Article 303	818,132.00	756,523.54	92.47 %	330,837.81	40.44 %	425,685.73	52.03 %	756,523.54	61,608.46	7.53 %
3040	Publication dist results of studies...	380,000.00	342,709.87	90.19 %	219,003.54	57.63 %	123,706.33	32.55 %	342,709.87	37,290.13	9.81 %
3044	Editing	87,250.00	87,227.74	99.97 %	10,388.49	11.91 %	76,839.25	88.07 %	87,227.74	22.26	0.03 %

BUDGETARY IMPLEMENTATION – CURRENT APPROPRIATIONS (C1)

Item	Heading	Final credits	Commitments	%	Payments	%	Carry over	% Carry Over	Paym + Carry Over	Cancelled credits	% Cancelled
				Comm/ credits		Paym / credits		/ Final Credits			credits/final credits
		1	2	3=2/1	4	5=4/1	6	7=6/1	8=4+6	9=1-8	10=9/1
	Total Article 304	467,250.00	429,937.61	92.01 %	229,392.03	49.09 %	200,545.58	42.92 %	429,937.61	37,312.39	7.99 %
3060	Translation study rep and work doc	821,731.00	791,886.00	96.37 %	694,581.00	84.53 %	97,305.00	11.84 %	791,886.00	29,845.00	3.63 %
	Total Article 306	821,731.00	791,886.00	96.37 %	694,581.00	84.53 %	97,305.00	11.84 %	791,886.00	29,845.00	3.63 %
3072	Preparation, organisation & Management of European week for Safety and Health at Work	627,000.00	585,327.88	93.35 %	379,715.35	60.56 %	204,802.53	32.66 %	584,517.88	42,482.12	6.78 %
	Total Article 307	627,000.00	585,327.88	93.35 %	379,715.35	60.56 %	204,802.53	32.66 %	584,517.88	42,482.12	6.78 %
3080	Meetings administrative board/bureau	148,292.00	143,107.85	96.50 %	100,467.55	67.75 %	42,640.30	28.75 %	143,107.85	5,184.15	3.50 %
	Total Article 308	148,292.00	143,107.85	96.50 %	100,467.55	67.75 %	42,640.30	28.75 %	143,107.85	5,184.15	3.50 %
3091	Mission, duty travel and other ancillary expenditures	219,351.00	219,351.00	100.00 %	190,801.60	86.98 %	28,518.28	13.00 %	219,319.88	31.12	0.01 %
3092	MISSIONS, ENTERTAINMENT AND REPRESENTATION EXPENSES	8,696.00	4,432.39	50.97 %	2,053.49	23.61 %	432.39	4.97 %	2,485.88	6,210.12	71.41 %
	Total Article 309	228,047.00	223,783.39	98.13 %	192,855.09	84.57 %	28,950.67	12.70 %	221,805.76	6,241.24	2.74 %
	Total Chapter 30	5,880,470.00	5,588,998.47	95.04 %	3,643,002.17	61.95 %	1,943,208.67	33.05 %	5,586,210.84	294,259.16	5.00 %
3300	Enlargement action plan	1,486,030.00	1,435,926.49	96.63 %	1,416,526.49	95.32 %	19,400.00	1.31 %	1,435,926.49	50,103.51	3.37 %
	Total Article 330	1,486,030.00	1,435,926.49	96.63 %	1,416,526.49	95.32 %	19,400.00	1.31 %	1,435,926.49	50,103.51	3.37 %
	Total Chapter 33	1,486,030.00	1,435,926.49	96.63 %	1,416,526.49	95.32 %	19,400.00	1.31 %	1,435,926.49	50,103.51	3.37 %
	Total Title 3	7,366,500.00	7,024,924.96	95.36 %	5,059,528.66	68.68 %	1,962,608.67	26.64 %	7,022,137.33	344,362.67	4.67 %
	GRAND TOTAL	13,446,803.00	12,585,519.28	93.59 %	9,973,181.20	74.17 %	2,468,365.32	18.36 %	12,441,546.52	1,005,256.48	7.48 %

BUDGETARY IMPLEMENT. APPROPRIATIONS CARRIED OVER

Appropriations non automatically carried over (C2)					
Item	Heading	Credits	Payments	Cancelled	% Cancelled
		1	2	3=1-2	4=3/1
2100	IT operating expenditure	28,493.20	28,493.20	0.00	0.00%
	Total Article 210	28,493.20	28,493.20	0.00	0.00%
2130	New purchases	42,785.72	42,785.72	0.00	0.00%
	Total Article 213	42,785.72	42,785.72	0.00	0.00%
	Total Chapter 21	71,278.92	71,278.92	0.00	0.00%
2210	New purchases	7,643.10	7,643.10	0.00	0.00%
	Total Article 221	7,643.10	7,643.10	0.00	0.00%
2231	Purchase of vehicle	22,773.19	22,115.79	657.40	2.89%
	Total Article 223	22,773.19	22,115.79	657.40	2.89%
	Total Chapter 22	30,416.29	29,758.89	657.40	2.16%
	Total Title 2	101,695.21	101,037.81	657.40	0.65%
	GRAND TOTAL	101,695.21	101,037.81	657.40	0.65%

Appropriations automatically carried over (C8)					
Item	Heading	Credits	Paiements	Cancelled	% Cancelled
		1	2	3=1-2	4=3/1
1120	Professional training of Staff	8,006.59	5,493.02	2,513.57	31.39%
	Total Article 112	8,006.59	5,493.02	2,513.57	31.39%
1175	Temporary staff	11,658.57	6,824.01	4,834.56	41.47%
1177	DG ADMIN administrative help	9,250.00	4,250.00	5,000.00	54.05%
	Total Article 117	20,908.57	11,074.01	9,834.56	47.04%
1180	Misc expenditure on staff recruit	22,723.95(1)	4,757.91	17,966.04	79.06%
1183	Removal expenses	16,362.50	0.00	16,362.50	100.00%
	Total Article 118	39,086.45	4,757.91	34,328.54	87.83%
	Total Chapter 11	68,001.61	21,324.94	46,676.67	68.64%
1410	Medical service	6,622.18	6,391.49	230.69	3.48%
	Total Article 141	6,622.18	6,391.49	230.69	3.48%
1420	Other welfare expenditure	348.00	240.00	108.00	31.03%
	Total Article 142	348.00	240.00	108.00	31.03%
	Total Chapter 14	6,970.18	6,631.49	338.69	4.86%
	Total Title 1	74,971.79	27,956.43	47,015.36	62.71%
2000	Rent	3,361.64	1,488.56	1,873.08	55.72%
	Total Article 200	3,361.64	1,488.56	1,873.08	55.72%
2020	Water, gas, electricity and heating	7,607.04	5,359.16	2,247.88	29.55%
	Total Article 202	7,607.04	5,359.16	2,247.88	29.55%
2030	Cleaning and maintenance	5,700.05	5,222.10	477.95	8.39%
	Total Article 203	5,700.05	5,222.10	477.95	8.39%
2040	Fitting-out of premises	31,729.03	31,729.03	0.00	0.00%
	Total Article 204	31,729.03	31,729.03	0.00	0.00%
2050	Security and surveillance of buildings	8,888.65	8,882.15	6.50	0.07%
	Total Article 205	8,888.65	8,882.15	6.50	0.07%
	Total Chapter 20	57,286.41	52,681.00	4,605.41	8.04%
2100	IT operating expenditure	63,028.82	61,134.05	1,894.77	3.01%
	Total Article 210	63,028.82	61,134.05	1,894.77	3.01%
2120	Services provided by IT staff	4,396.00	4,396.00	0.00	0.00%
	Total Article 212	4,396.00	4,396.00	0.00	0.00%
2130	New purchases	38,324.82	38,324.77	0.05	0.00%
2133	Maintenance, use and repair	2,041.34	785.11	1,256.23	61.54%
2134	Electronic office equipment	1,655.46	1,655.46	0.00	0.00%
	Total Article 213	42,021.62	40,765.34	1,256.28	2.99%
	Total Chapter 21	109,446.44	106,295.39	3,151.05	2.88%
2210	New purchases	3,913.56	3,913.56	0.00	0.00%
	Total Article 221	3,913.56	3,913.56	0.00	0.00%

Appropriations automatically carried over (C8)					
Item	Heading	Credits	Paiements	Cancelled	% Cancelled
		1	2	3=1-2	4=3/1
2232	Upkeep, petrol, and hiring transp	70.90	70.90	0.00	0.00%
	Total Article 223	70.90	70.90	0.00	0.00%
2250	Library stocks, purchase of books	604.28	532.74	71.54	11.84%
2251	Special library, doc and reprod equip	513.00	0.00	513.00	100.00%
	Total Article 225	1,117.28	532.74	584.54	52.32%
	Total Chapter 22	5,101.74	4,517.20	584.54	11.46%
2300	Stationary and office supplies	12,635.24	12,635.24	0.00	0.00%
	Total Article 230	12,635.24	12,635.24	0.00	0.00%
2320	Bank charges	917.31	917.31	0.00	0.00%
2321	Exchange rate losses	314.81	314.81	0.00	0.00%
	Total Article 232	1,232.12	1,232.12	0.00	0.00%
2352	Internal meetings expenses	873.64	873.64	0.00	0.00%
2353	Departmental removals	208.80	208.80	0.00	0.00%
	Total Article 235	1,082.44	1,082.44	0.00	0.00%
	Total Chapter 23	14,949.80	14,949.80	0.00	0.00%
2400	Postage and delivery charges	1,592.94	1,047.43	545.51	34.25%
	Total Article 240	1,592.94	1,047.43	545.51	34.25%
2410	Telephone, Telegraph, Telex,...	40,558.79	32,619.27	7,939.52	19.58%
	Total Article 241	40,558.79	32,619.27	7,939.52	19.58%
	Total Chapter 24	42,151.73	33,666.70	8,485.03	20.13%
	Total Title 2	228,936.12	212,110.09	16,826.03	7.35%
3001	Focal point subsidy	404,866.50	236,712.50	168,154.00	41.53%
3002	Focal Points & Experts meetings	29,962.97	13,102.03	16,860.94	56.27%
	Total Article 300	434,829.47	249,814.53	185,014.94	42.55%
3010	Estab and manag info network Int	25,632.40	22,632.40	3,000.00	11.70%
	Total Article 301	25,632.40	22,632.40	3,000.00	11.70%
3020	Risk Observatory	235,342.33	190,481.73	44,860.60	19.06%
3024	Work environment	744,916.05	716,132.00	28,784.05	3.86%
	Total Article 302	980,258.38	906,613.73	73,644.65	7.51%
3030	Org agency conf, seminars, wrkshp	66,642.14	59,638.97	7,003.17	10.51%
3032	Other meetings	25,354.27	4,105.16	21,249.11	83.81%
	Total Article 303	91,996.41	63,744.13	28,252.28	30.71%
3040	Publication dist results of studies...	185,324.11	158,437.85	26,886.26	14.51%
	Total Article 304	185,324.11	158,437.85	26,886.26	14.51%
3060	Translation study rep and work doc	255,494.26	209,867.56	45,626.70	17.86%
	Total Article 306	255,494.26	209,867.56	45,626.70	17.86%
3072	Preparation, organisation & Management of European week for Safety and Health at Work	73,867.74	69,613.58	4,254.16	5.76%

Appropriations automatically carried over (C8)					
Item	Heading	Credits	Paiements	Cancelled	% Cancelled
		1	2	3=1-2	4=3/1
	Total Article 307	73,867.74	69,613.58	4,254.16	5.76%
3080	Meetings administrative board/bureau	141,059.19	110,185.55	30,873.64	21.89%
	Total Article 308	141,059.19	110,185.55	30,873.64	21.89%
3091	Mission, duty travel and other ancillary expenditures	6,631.62	6,196.69	434.93	6.56%
3092	MISSIONS, ENTERTAINMENT AND REPRESENTATION EXPENSES	438.53	438.53	0.00	0.00%
	Total Article 309	7,070.15	6,635.22	434.93	6.15%
	Total Chapter 30	2,195,532.11	1,797,544.55	397,987.56	18.13%
3300	Enlargement action plan	17,684.00	16,084.00	1,600.00	9.05%
	Total Article 330	17,684.00	16,084.00	1,600.00	9.05%
	Total Chapter 33	17,684.00	16,084.00	1,600.00	9.05%
	Total Title 3	2,213,216.11	1,813,628.55	399,587.56	18.05%
	GRAND TOTAL	2,517,124.02	2,053,695.07	463,428.95	18.41%

(1) As a result from the audit made by the Court in March 06, 197,035.38 were withdrawn

BUDGETARY IMPLEMENTATION. EARMARKED REVENUES

PHARE III (CONTRACT 2004/094-124) BUDGETARY IMPLEMENTATION

Item	Heading	Total budget	Payments			% Paid
			2005	2006	TOTAL	
3200	Salaries Expat/Int Staff	159,720.00	78,852.59	78,954.41	157,807.00	98.80%
	Total Article 320	159,720.00	78,852.59	78,954.41	157,807.00	98.80%
3210	Travel costs (International)	96,600.00	19,936.53	6,152.27	26,088.80	27.01%
3211	Mission expenses of project staff abroad	6,510.00	2,474.07	395.75	2,869.82	44.08%
3212	Mission expenses seminar/conference participants	12,500.00	2,602.60	2,002.00	4,604.60	36.84%
	Total Article 321	115,610.00	25,013.20	8,550.02	33,563.22	29.03%
3220	Translation/nterpreters	32,000.00	6,900.00	21,100.00	28,000.00	87.50%
	Total Article 322	32,000.00	6,900.00	21,100.00	28,000.00	87.50%
3230	European Week Workshop	32,200.00	13,624.20	18,260.10	31,884.30	99.02%
	Total Article 323	32,200.00	13,624.20	18,260.10	31,884.30	99.02%
3240	Webmasters Phare	43,000.00	3,810.00	28,390.00	32,200.00	74.88%
3241	Technical equipment	10,000.00	0.00	4,840.00	4,840.00	48.40%
	Total Article 324	53,000.00	3,810.00	33,230.00	37,040.00	69.89%
3260	Administrative costs	3,470.00	0.00	0.00	0.00	0.00%
	Total Article 326	3,470.00	0.00	0.00	0.00	0.00%
3270	Printing of information material	37,800.00	5,228.00	30,391.01	35,619.01	94.23%
	Total Article 327	37,800.00	5,228.00	30,391.01	35,619.01	94.23%
3280	HWI seminars and conferences	48,000.00	0.00	45,000.00	45,000.00	93.75%
3281	Media services	10,000.00	0.00	10,000.00	10,000.00	100.00%
3282	List management and distribution	8,200.00	0.00	8,000.00	8,000.00	97.56%
	Total Article 328	66,200.00	0.00	63,000.00	63,000.00	95.17%
	Total Chapter 32	500,000.00	133,427.99	253,485.54	386,913.53	77.38%

PHARE IV (CONTRACT 2006/116-030) BUDGET IMPLEMENTATION

Item	Heading	Budget		Commitments	% Committed	Payments (4)	% Payments
		Total	2006 (1)				
3400	Salaries Expat/int. staff	148,500.00	67,500.00	49,162.17	72.83 %	49,162.17	72.83 %
	Total Article 340	148,500.00	67,500.00	49,162.17	72.83 %	49,162.17	72.83 %
3410	Travel costs (international)	103,680.00	45,000.00	18,892.82	41.98 %	3,236.80	7.19 %
3411	Mission expenses of project staff abroad	6,510.00	3,110.00	2,185.00	70.26 %	0.00	0.00 %
3412	Mission expenses seminar/conference	11,000.00	6,000.00	2,102.10	35.04 %	500.50	8.34 %
	Total Article 341	121,190.00	54,110.00	23,179.92	42.84 %	3,737.30	6.91 %
3420	Translation/Interpreters	27,840.00	27,840.00	12,995.00	46.68 %	3,898.50	14.00 %
	Total Article 342	27,840.00	27,840.00	12,995.00	46.68 %	3,898.50	14.00 %
3430	European Week workshop	44,000.00	44,000.00	20,080.00	45.64 %	0.00	0.00 %
	Total Article 343	44,000.00	44,000.00	20,080.00	45.64 %	0.00	0.00 %
3440	Webmasters, assistant Focal Points	75,600.00	75,600.00	26,500.00	35.05 %	0.00	0.00 %
3441	Computer equipment	4,800.00	4,800.00	0.00	0.00 %	0.00	0.00 %
	Total Article 344	80,400.00	80,400.00	26,500.00	32.96 %	0.00	0.00 %
3450	Furniture	4,000.00	4,000.00	0.00	0.00 %	0.00	0.00 %
	Total Article 345	4,000.00	4,000.00	0.00	0.00 %	0.00	0.00 %
3460	Printing of information material	24,070.00	24,070.00	6,120.00	25.43 %	0.00	0.00 %
	Total Article 346	24,070.00	24,070.00	6,120.00	25.43 %	0.00	0.00 %
	Total Chapter 34	450,000.00	301,920.00	138,037.09	45.72 %	56,797.97	18.81 %

PROJECT NEW OSH ERA. BUDGET IMPLEMENTATION

Item	Heading	Budget	Commitments	% Committed	Payments	% Paid
3500	Salaries expat/Int.staff	28,000.00	13,000.00	46.43 %	12,421.49	44.36%
	Total Article 350	28,000.00	13,000.00	46.43 %	12,421.49	44.36%
3511	Mission Expenses of project staff abroad	2,000.00	2,000.00	100.00 %	998.74	49.94%
	Total Article 351	2,000.00	2,000.00	100.00 %	998.74	49.94%
	Total Chapter 35	30,000.00	15,000.00	50.00 %	13,420.23	44.73%

FINANCIAL STATEMENTS

Pursuant to articles 76 up to article 83 of the Financial Regulation of the Agency, and the account rule n°2¹, the financial statement shall comprise:

- The balance sheet
- The economic outturn account
- The statement of changes in capital
- The cash-flow table
- Annex to the financial statements;

Until 2004, a limited accrual accounting was undertaken, only concerning recovery orders, but not other accrued incomes, and also concerning the accrued assets.

According with the ABAC standards and with the instructions given by the Commission accountant, this is the second year that the accounts are presented under accrual basis. According with the limited existents tools, and waiting for the implementation of a similar software that the one is using the Commission – ABAC-, the accounts are produced during the year in a cash basis, and by the end of the year the closing the accounts are adapted to be presented in a accrual basis. This adaptation consists mainly in:

- Consideration of impact of fixed assets and depreciation
- Consideration of impact of prefinancings
- Withdrawal of carry overs and introduction of real debts (payables and accrued expenses)
- Withdrawal of the impact of the accrual operation of the last year.

These accounts are presented in respect of the accounting principles, explained as follows:

Going concern principle:

OSHA is deemed to have been established for an indefinite duration.

Prudence:

Assets and income have not been overstated; liabilities and expenses have not been understated. No hidden reserves or undue provisions have been created.

Consistence of accounting methods.

The accounting methods and valuation must not be changed from one year to the next. OSHA has used cash based accounts until end 2004. 2005 onwards has been produced according to the accrual basis principle.

The depreciation of the fixed assets, made in 2004 following the Commission Regulation (EC) 2909/2000, was calculated for the whole year where the asset was bought. From 2005 onwards, the calculation of the depreciation starts the day of “mise

¹ The “ABAC rules” have been adopted by the Commission Accountant by decision taken the 28/12/04

en service”. The depreciation rates are those established in the ABAC rules, and will be detailed in the specific item.

Comparability of information.

The financial statements shows all the amounts in the corresponding item for the previous year. When the presentation of the classification of one of the components is changed, the corresponding amounts for the previous year shall be made comparable and reclassified..

Materiality and aggregation.

All the operations which are significative for the information have been taken into account in the financial statements. Items that are material by virtue of their size but with the same nature can be aggregated. Amounts negligible can also be aggregated.

No-netting principle.

Receivables and debts have not been offset against each other, nor may changes or incomes, save where charges and income derive from the same transaction, from similar transactions or from hedging operations and provided they are not individually material

Reality over appearance

Accounting events recorded in the financial statements are presented by reference to their economic nature.

Accrual-based accounting principle

Transactions and events shall be entered in the accounts when they occur and not when amounts are actually paid or recovered. They shall be booked to the financial years to which they relate.

As explained, the Agency has moved from cash – based to accrual – based principle from 2005.

Concerning the operations financed by earmarked revenues (RO) the cash principle has been kept. The effect of this in the whole accounts is negligible.

Valuation of assets and liabilities

Assets and liabilities shall be valued at purchase price or production cost. However, the value of non-financial fixed assets and formation expenses shall be written down for depreciation. In addition a write-down may be applied where the value of an asset decreases and an increase in the value of a liability may be covered by a provision.

BALANCE SHEET

ASSETS	Note	2006	2005
ASSETS			
A. NON CURRENT ASSETS			
Intangible fixed assets	A1	71,240.41	87,781.29
Tangible fixed assets	A1	247,127.51	246,843.07
Plant and equipment		40,862.40	48,335.05
Computer hardware		86,926.39	86,932.27
Furniture and vehicles		119,171.22	111,065.53
Other fixtures and fittings		167.50	510.22
Long-term receivables		4,260.31	4,260.31
Long-term receivables	A2	4,260.31	4,260.31
TOTAL NON CURRENT ASSETS		322,628.23	338,884.67
B. CURRENT ASSETS			
Stock		0.00	0.00
Short-term pre-financing		434,879.50	453,825.50
Short-term pre-financing	A3	434,879.50	453,825.50
Short-term receivables		27,038.86	142,005.99
Current receivables	A4	751.10	3,727.69
Sundry receivables	A5	22,437.48	2,478.28
Other	A6	3,850.28	135,800.02
Accrued income		2,550.28	135,800.02
Deferrals and accruals with consolidated EC entities		1,300.00	
Cash and cash equivalents	A7	2,989,852.02	3,392,222.72
TOTAL CURRENT ASSETS		3,451,770.38	3,988,054.21
TOTAL		3,774,398.61	4,326,938.88

LIABILITIES	Note	2006	2005
LIABILITIES			
A. CAPITAL			
Reserves		0.00	0.00
Accumulated surplus/deficit		1,820,135.58	1,637,081.06
Economic result of the year - profit+/loss-		-89,762.96	183,054.52
TOTAL NON CURRENT LIABILITIES		1,730,372.62	1,820,135.58
D. CURRENT LIABILITIES			
Provisions for risks and liabilities	L1	63,250.04	58,330.00
Accounts payable		1,980,775.95	2,448,473.30
Current payables	L2	74,612.52	130,667.94
Sundry payables	L3	88,144.46	91,160.73
Other		1,302,258.52	1,343,953.60
Accrued charges	L4	1,253,550.52	1,343,953.60
Deferrals and accruals with consolidated EC entities	L4	48,708.00	
<i>Accounts payable with consolidated EC entities</i>		515,760.45	882,691.03
<i>Pre-financing received from consolidated EC entities</i>	L5	362,817.57	718,772.09
<i>Other accounts payable against consolidated EC entities</i>	L6	152,942.88	163,918.94
TOTAL CURRENT LIABILITIES		2,044,025.99	2,506,803.30
TOTAL		3,774,398.61	4,326,938.88

ECONOMIC OUTTURN ACCOUNT

	Annexe n°	2006	2005
Recovery of expenses		51,370.98	84,252.36
Revenues from administrative operations		127,541.20	7,769.56
Other operating revenue		13,369,518.52	13,672,895.92
TOTAL OPERATING REVENUE	EOA 1	13,548,430.70	13,764,917.84
Administrative expenses		-5,604,316.67	-4,990,997.53
Staff expenses		-3,640,445.55	-3,312,222.81
Fixed asset related expenses		-139,044.70	13,693.97
Other administrative expenses		-1,824,826.42	-1,692,468.69
Operational expenses		-8,027,981.45	-8,584,250.03
Other operational expenses		-8,027,981.45	-8,584,250.03
TOTAL OPERATING EXPENSES	EOA 2	-13,632,298.12	-13,575,247.56
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		-83,867.42	189,670.28
Financial expenses	EOA 2	-5,895.54	-6,615.76
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES		-5,895.54	-6,615.76
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES		-89,762.96	183,054.52
ECONOMIC RESULT OF THE YEAR		-89,762.96	183,054.52

BUDGET OUTTURN VERSUS ECONOMIC OUTTURN

Budget Outturn 2006	-500,457.29
Adjustements	
Outturn to reimburse to the EC	-170,095.07
PHARE III- Prefinancing received	-12,980.47
Open prefinancing received	-129,276.75
Outstanding cost statements	116,296.28
PHARE IV- Prefinancing received	-179,742.03
Open prefinancing received	-236,540.00
Outstanding cost statements	56,797.97
Project NEW OSH ERA	-1,579.77
Prefinancing given	-281,907.02
Prefinancing paid	434,879.50
Outstanding cost statements	-716,786.52
Impact on fixed assets	-16,256.44
Purchase	122,788.26
Depreciation	-139,044.70
Reversal of accrual operations	1,330,070.55
Amounts paid C2+C8	-2,154,732.88
Paid C2	101,037.81
Paid C8	2,053,695.07
Adjustment of incomes	873.69
Accrued incomes	3,850.28
RO 2006 not cashed	751.10
Elimination RO 2005	-3,727.69
Adjustment of expenses	1,897,043.77
Elimination carry over	2,662,667.89
Accrued expenses	-765,624.12
Total adjustments	410,694.33
EOA	-89,762.96

CASH-FLOW TABLE (INDIRECT METHOD)

	2006	2005
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	-89,762.96	183,054.52
Operating activities		
<u>Adjustments</u>		
Amortization (intangible fixed assets) +	30,312.88	35,769.83
Depreciation (tangible fixed assets) +	108,379.35	125,439.44
Increase/(decrease) in Provisions for risks and liabilities	4,920.04	-48,970.00
(Increase)/decrease in Short term Pre-financing	18,946.00	-101,447.50
(Increase)/decrease in Long term Receivables	0.00	-4,260.31
(Increase)/decrease in Short term Receivables	114,967.13	-74,213.45
(Increase)/decrease in Receivables related to consolidated EC entities	0.00	5,234.66
Increase/(decrease) in Accounts payable	-100,766.77	-412,654.97
Increase/(decrease) in Liabilities related to consolidated EC entities	-366,930.58	737,832.56
(Gains)/losses on sale of Property, plant and equipment	352.47	
Net cash Flow from operating activities	-279,582.44	445,784.78
Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets (-)	-122,788.26	-170,703.24
Net cash flow from investing activities	-122,788.26	-170,703.24
Net increase/(decrease) in cash and cash equivalents	-402,370.70	275,081.54
Cash and cash equivalents at the beginning of the period	3,392,222.72	3,117,141.18
Cash and cash equivalents at the end of the period	2,989,852.02	3,392,222.72

STATEMENT OF CHANGES IN CAPITAL

Capital	Accumulated Surplus / Deficit	Economic result of the year	Capital (total)
Balance as of 31 December 2005	1,637,081.06	183,054.52	1,820,135.58
Balance as of 1 January 2006 (if restated)	1,637,081.06	183,054.52	1,820,135.58
Allocation of the Economic Result of Previous Year	183,054.52	-183,054.52	0.00
Economic result of the year		-89,762.96	-89,762.96
Balance as of 31 December 2006	1,820,135.58	-89,762.96	1,730,372.62

SEGMENT REPORT

	Policy area PA06	
	2006	2005
Operating revenue		
Recovery of expenses	51,370.98	84,252.36
Revenues from administrative operations	127,541.20	7,769.56
Other operating revenues	13,369,518.52	13,672,895.92
TOTAL OPERATING REVENUE	13,548,430.70	13,764,917.84
Administrative expenses		
Staff expenses	-3,640,445.55	-3,312,222.81
Fixed asset related expenses	-139,044.70	13,693.97
Other administrative expenses	-1,824,826.42	-1,692,468.69
TOTAL ADMINISTRATIVE EXPENSES	-5,604,316.67	-4,990,997.53
Operational expenses		
Other operational expenses	-8,027,981.45	-8,584,250.03
TOTAL OPERATIONAL EXPENSES	-8,027,981.45	-8,584,250.03
Surplus/(Deficit) from operating activities	-83,867.42	189,670.28

OFF – BALANCE ITEMS: CONTINGENT ASSETS

	2006	2005
Guarantees received. Contract OSHA/WE/2005/TCWE:	273,866	

CONTINGENT LIABILITIES

This item consists in amounts that have low risk to finish in real liabilities. The items accounted are:

	2006	2005
Guarantees given: bank guarantee for the Agency site:	72,893.94	53,990.64
Complaint 5 contractual agents:	Not quantified	
Case MP (old staff member)		36,532.93
Pending amounts commitments carried over year 2007, not accrued year 2006:	1,300,000	1,037,655.21
TOTAL:	1,372,893.94	1,128,178.78

NOTES TO THE FINANCIAL STATEMENTS

A1. FIXED ASSETS.

Intangible fixed assets

	Computer Software	Intangible fixed assets under construction	Total
Depreciation rate (%)	25	0	
Gross carrying amounts 1.1.2006	225,933.40	55,275.00	281,208.40
Additions	13,772.00		13,772.00
Transfer between headings	55,275.00	-55,275.00	0.00
Gross carrying amounts 31.12.2006	294,980.40	0.00	294,980.40
Accumulated amortization and impairment 1.1.2006	-193,427.11	0.00	-193,427.11
Amortization	-30,312.88		-30,312.88
Accumulated amortization and impairment 31.12.2006	-223,739.99	0.00	-223,739.99
Net carrying amounts 31.12.2006	71,240.41	0.00	71,240.41

Tangible fixed assets

	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Total
Depreciation rate (%)	25	25	10/25	25	
Gross carrying amounts 1.1.2006	396,474.30	504,809.18	341,759.68	8,046.03	1,251,089.19
Additions	14,636.10	50,153.51	44,226.65		109,016.26
Disposals	-3,492.16	-39,991.22	-26,489.84		-69,973.22
Gross carrying amounts 31.12.2006	407,618.24	514,971.47	359,496.49	8,046.03	1,290,132.23
					0.00
Accumulated depreciation and impairment 1.1.2006	-348,139.25	-417,876.91	-230,694.15	-7,535.81	-1,004,246.12
Depreciation	-22,108.75	-49,806.92	-36,120.96	-342.72	-108,379.35
Disposals	3,492.16	39,638.75	26,489.84		69,620.75
Accumulated depreciation and impairment 31.12.2006	-366,755.84	-428,045.08	-240,325.27	-7,878.53	-1,043,004.72
Net carrying amounts 31.12.2006	40,862.40	86,926.39	119,171.22	167.50	247,127.51

A2. Long term receivables.

Amounts paid in concept of guarantees

	2006	2005
Guarantees given: cash guarantee for the camarote rent :	60.31	60.31
Guarantees given: cash guarantee for office in Brussels	4,200.00	4,200.00
TOTAL:	4,260.31	4,260.31

NOTE A3: PREFINANCING GIVEN 2006

PREFINANCING ADVANCED 2006							
Item	Commitment	Concept	Committed	PR	Prefinancing paid 2006	Pending 31/12/06	Estimation expenses produced by the beneficiary in 2006
			1		2	3=1-2	4<=2+3
3001		4135 FOP SUBSIDY 2006/CY - DEPARTMENT OF LABOUR INSPECTION - 30.000 €	30,000.00	13,125	15,000.00	15,000.00	28,444.00(2)
3001		4136 FOP SUBSIDY 2006/CZ - MINISTRY OF LABOUR & SOCIAL AFFAIRS - 30.553 €	30,553.00	13,229	15,276.50	15,276.50	23,831.34(1)
3001		4137 FOP SUBSIDY 2006/HU - HUNGARIAN LABOUR INSPECTORATE - 6.420 €	6,420.00	13,129	3,210.00	3,210.00	5,005.00(2)
3001		4138 FOP SUBSIDY 2006/UK - HEALTH AND SAFETY EXECUTIVE - 39.397 €	39,397.00	13,228	19,698.50	19,698.50	30,729.66(1)
3001		4142 FOP SUBSIDY 2006/LT - STATE LABOUR INSPECTORATE - 39.304 €	39,304.00	13,127	19,652.00	19,652.00	35,307.00(2)
3001		4143 FOP SUBSIDY 2006/GR - HELLENIC MIN. EMPLOYMENT & SOCIAL AFFAIRS - 40.000 €	40,000.00	13,227	20,000.00	20,000.00	40,000.00(4)
3001		4145 FOP SUBSIDY 2006/LV - STATE LABOUR INSPECTORATE - 23.387 €	23,387.00	13,226	11,693.50	11,693.50	18,241.86(1)
3001		4165 FOP SUBSIDY 2006/IT - ISPEL - 50.000 €	50,000.00	13,126	25,000.00	25,000.00	39,000.00(1)
3001		4171 FOP SUBSIDY 2006/ES - INSHT - 50.000 €	50,000.00	13,225	25,000.00	25,000.00	39,000.00(1)
3001		4172 FOP SUBSIDY 2006/SE - ARBETSMILJÖVERKET	30,000.00	13,304	15,000.00	15,000.00	23,400.00(1)
3001		4178 FOP SUBSIDY 2006/NL - ARBO PLATFORM NL - 40.000€	40,000.00	13,277	20,000.00	20,000.00	31,200.00(1)
3001		4179 FOP SUBSIDY 2006/IE - HEALTH AND SAFETY AUTHORITY - 28.402€	28,402.00	13,130	14,201.00	14,201.00	22,153.56(1)
3001		4180 FOP SUBSIDY 2006/EE - MINISTRY OF SOCIAL AFFAIRS - 28.800 €	28,800.00	13,240	14,400.00	14,400.00	22,464.00(1)
3001		4182 FOP SUBSIDY 2006/ DE - BUNDESMINISTERIUM ARBEIT UND SOZIALES - 50.000 €	50,000.00	13,279	25,000.00	25,000.00	39,000.00(1)
3001		4183 FOP SUBSIDY 2006/BE -FEDERAL PUBLIC SERVICE EMPLOYMENT - 40.000 €	40,000.00	13,224	20,000.00	20,000.00	31,200.00(1)
3001		4184 FOP SUBSIDY 2006/FI - MINISTRY SOCIAL AFFAIRS AND HEALTH - 30.000 €	30,000.00	13,222	15,000.00	15,000.00	23,400.00(1)
3001		4185 FOP SUBSIDY 2006/SI - MINISTRY LABOUR, FAMILY & SOCIAL AFFAIRS - 28.800 €	28,800.00	13,220	14,400.00	14,400.00	22,464.00(1)
3001		4203 FOP SUBSIDY 2006/SK - NATIONAL LABOUR INSPECTORATE - 27.495 €	27,495.00	13,484	13,748.00	13,747.00	21,446.10(1)
3001		4206 FOP SUBSIDY 2006/PT - ISHST - 40.000 €	40,000.00	13,444	20,000.00	20,000.00	31,200.00(1)
3001		4207 FOP SUBSIDY 2006/MT-OCCUPATIONAL HEALTH & SAFETY AUTHORITY - 30.000 €	30,000.00	13,239	15,000.00	15,000.00	23,400.00(1)
3001		4209 FOP SUBSIDY 2006/PL -CIOP/CENTRAL INSTITUTE FOR LABOUR PROTECTION - 50.000 €	50,000.00	13,278	25,000.00	25,000.00	39,000.00(1)
3001		4212 FOP SUBSIDY 2006/AT - BUNDESMINISTERIUM WIRTSCHAFT & ARBEIT - 30.000 €	30,000.00	13,219	15,000.00	15,000.00	23,400.00(1)
3001		4228 FOP SUBSIDY 2006/FR - MINISTERE DE L'EMPLOI & DE LA COHESION SOC. - 50.000 €	50,000.00	13,276	25,000.00	25,000.00	39,000.00(1)
3001		4255 FOP SUBSIDY 2006/LU - INSPECTION DU TRAVAIL ET DES MINES - 20.000 €	20,000.00	13,483	10,000.00	10,000.00	15,600.00(1)
TOTAL 3001			832,558.00		416,279.50	416,278.50	667,886.52
3072		4078 EVALUATION EW 2005	48,900.00	12,858-3,557	18,600.00	30,300.00	48,900.00(3)
TOTAL 3072			48,900.00		18,600.00	30,300.00	48,900.00
TOTAL PREFINANCINGS			881,458.00		434,879.50	446,578.50	716,786.52

(1) According to average level of implementation of Focal Points 2005 (77,63%)

(2) Final payment made on February 2007

(3) Estimation of the desk officer

(4) According to answer at circularization letter

NOTE A4: CURRENT RECEIVABLES

Recovery order number	Third party	2006	2005
352	SSID Secretariat		515,60
353	Health and safety executive		297,21
355	INSHT		440,09
356	Ministry Social Affairs		2,474.79
446	Preves VZW	751,10	
TOTAL		751,10	3,727.69

NOTE A5: SUNDRY RECEIVABLES

Third party	2006	2005
Salary advances to 2 auxiliary agents	3,851.56	
Mission advances and plane tickets not regularized	18,585.92	2,478.28
TOTAL	22,437.48	2,478.28

NOTE A6: DEFERRALS AND ACCRUALS

	2006	2005
PHARE Contract 2004/094-124	(outstanding cost statements in 2006 see note L5)	133,427.99
PHARE Contract 2006/116-030		0
Accrued recovery orders	3,850.28	2,372.03
TOTAL	3,850.28	135,800.22

NOTE A7 CASH AND CASH EQUIVALENTS

The Agency held one bank account in BBVA. The rate earning on current account is 85 % of the Euribor. The interest is paid half-yearly, June and December.

	2006	2005
Bank account	2,986,852.02	3,390,974.72
Petty cash	3,000.00	1,248.44
TOTAL	2,989,852.02	3,392,222.72

NOTE L1: ACCOUNTS PROVISIONS FOR RISKS AND LIABILITES.

	2006	2005
Untaken holidays end of year	63,250.04	58,330.00

NOTE L2: CURRENT PAYABLES.

The amounts correspond to pending invoices arrived in 2006 and pending for payment at the year end.

	2006	2005
Pending invoices arrived during the year	74,612.52	130,667.94

NOTE L3: SUNDRY PAYABLES

The amount corresponds to miscellaneous amounts concerning staff expenses

	2006	2005
TOTAL	88,144.46	91,160.73

NOTE L4: DEFERRALS AND ACCRUALS

This amount corresponds to pending amounts owed, whose invoice were not arrived up to 31/12/05. Also the estimated expenses of prefinancement given of Focal Points 2005 (See note A2) are included.

	2006	2005
Outstanding cost statements for year 2006, arrived year 2007, not covered by prefinancing (eligible expenses)	716,786.52 (See note A2)	767,903.15
Pending invoices, not arrived up to 31/12 of the year	535,184.23	576,050.45
Amount not spent project NEW OSHA ERA	1,579.77	
TOTAL	1,253,550.52	1,343,953.60

With consolidated entities:

	2006	2005
Debit note Translation center	48,708.00	

NOTE L5: PRE-FINANCING RECEIVED FROM CONSOLIDATED EC ENTITIES

The amount correspond to the amounts owed to the Commission for the following items:

	2006	2005
Budget outturn (see table)	170,095.07	378,878.09
Prefinancing received PHARE III (Contract 2004/094-124):	129,276.75	339,894.00
Prefinancing received PHARE IV (contract 2006/116-030)	236,540.00	
PHARE Contract 2004/094-124. Outstanding cost statements	(116,296.28)	See note A 6
PHARE Contract 2006/116-030 Outstanding cost statements	(56,797.97)	
TOTAL	362,817.57	718,772.09

NOTE L6: OTHER ACCOUNTS PAYABLE AGAINST CONSOLIDATED EC ENTITIES.

	2006	2005
Interest bank account	114,942.23	79,846.24
Amount owed to the Commission PHARE II (contract 2002/035-474)		43,909.80
Translation center. Debit note 12/05		2,817.56
Other amounts Consolidated entities (PMO 2005, OPOCE 2006)	38,000.65	37,345.34
TOTAL	152,942.88	163,918.94

NOTE EOA1 ECONOMIC OUTTURN ACCOUNT. INCOMES

	2006	2005
EC subsidy (amount cashed)	11,900,000.00	11,400,000.00
Budget outturn (to be reversed to the EC)	-170,095.07	- 378,878.09
Amount spent PHARE III	47,019.53	133,427.99
Amount spent PHARE IV	56,797.97	
Reversion operations. accrual	1,330,070.55	2,333,398.84
Grant Spanish Gouvernement	60,100.00	60,100.00
Grant Basque Gouvernement	61,200.00	60,000.00
Other grants	13,420.23	30,000.00
Other incomes	249,917.49	126,869.10
TOTAL	13,548,430.70	13,764,917.84

NOTE EOA2 ECONOMIC OUTTURN ACCOUNT

	2006	2005
Staff expenses (in general, expenses title I budget, and accrued amounts)	3,640,445.55	3,312,222.81
Fixed Assets Expenses (Depretiation – amounts previously accounted as expenses)	139,044.70	-13,693.97
Other Administrative Expenses (in general, expenses title II budget and accrued amounts)	1,824,826.42	1,692,468.69
Provisions for risks and liabilities	Reclassified in staff expenses	58,330.00
Other operational expenses (in general, amounts title III budget and accrued amounts)	8,027,981.45	7,777,075.29
Reversion incomes accrual		748,844.74
Total	13,632,298.12	13,575,247.56

FINANCIAL EXPENSES		
	2006	2005
Other financial expenses (bank charges)	5,895.54	6,615.76
TOTAL	5,895.54	6,615.76

CERTIFICATION.

The annual accounts of the European Agency for Safety and Health at Work have been prepared in accordance with Title VII of the European Agency for Safety and Health at Work Financial Regulation as well as the accounting rules and methods adopted by the Commission's accounting officer.

I hereby certify that based on the information provided by the authorising officer, I have reasonable assurance that the accounts present a true and fair view of the financial position of the European Agency for Safety and Health at Work in all material aspects.

Bilbao, 4th June 2007

Accounting Officer
Juan Carlos del Campo Benito